

Public Audit

2015 – 0003

Marrero-Estelle Volunteer Fire

Company No. 1

OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



PUBLIC AUDIT

MARRERO-ESTELLE VOLUNTEER FIRE
COMPANY No. 1 AUDIT

2015-0003

REVIEW
ISSUED 11/30/2016



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



DATE: 11/28/2016

TO: The Citizens of Jefferson Parish

FROM: David McClintock, Inspector General

REF: Review #2015-0003 Marrero-Estelle Volunteer Fire Company ("MEVFC")

The Jefferson Parish Office of Inspector General (JPOIG) performed an audit of expenditures of public funds to the Marrero-Estelle Volunteer Fire Company No. 1 ("MEVFC") pursuant to a Fire Protection Contract entered into with Jefferson Parish (hereinafter "the Parish"). The sources of the public funds audited were property tax millage funds designated for fire protection services.

The audit results identify several areas where the Parish and the MEVFC can improve upon its obligation to provide effective controls, monitoring, and oversight concerning the expenditure of public funds. The findings, recommendations, and observations concern the questioned millage expenditures for personal meals and food, personal medical deductibles, and bonus payments to employees. The audit resulted in the questioning of \$85,060 of millage funds received over a three-year period by MEVFC.

The Parish President and Parish Council exercise supervisory authority through the terms and conditions as defined by the Fire Protection Contracts that are prepared by the Parish Attorney's Office, presented to the Council, and administered by the Parish President. It is these Fire Protection Contracts that provide the nexus for more meaningful and effective oversight and therefore must be central to any solution. The current contract is expired and as per the terms of this agreement, the Parish and the MEVFC are operating on a month-to-month arrangement until a new contract can be effected.

A Confidential Draft Audit Report was provided on 09/28/2016, to the MEVFC officials, the Parish Council and the Parish Administration for response and comment. The period for response concluded on 11/09/2016, with a response being submitted by the MEVFC's attorney on behalf of the MEVFC's Chief. No response was received on behalf of the Michael S. Yenni administration.

It should be noted that the MEVFC response was provided by Sutton, Aker & Rather, LLC who noted some apparent concern with the Draft Report being designated as "Confidential" when it was also delivered to the Council and key Administration staff. The JPOIG maintains the report was handled correctly in accordance with La. R.S. 33:9614, JPCO 2-155 and established policy to ensure confidentiality during the draft phase.

The MEVFC response acknowledges the issues raised in the audit and identifies specific corrections that either have already been implemented or are to be put into effect immediately. JPOIG acknowledges that these corrections follow the recommendations cited in the report. The actual response is included as an attachment. In outlining their corrective plan, the MEVFC has

set forth oversight-based solutions that, if fully implemented, will address any future concerns regarding questionable expenditures.

In doing so, they have committed to instill policy and procedure where none existed and to modify and enforce others. The JPOIG recognizes that well-founded policy and procedure is essential to assuring and demonstrating compliance with governmental expenditure requirements, as well as demonstrating that parish funds provided to quasi-governmental organizations are administered in a fiscally prudent manner and utilized for the intended outcome.

The JPOIG appreciates the commitment to meaningful solutions made by the MEVFC.

Please also be advised that a synopsis of the report, the findings, and responses will be made available to the general public in order to enhance transparency and the public's trust.

Respectfully,



David McClintock

cc:

Michael S. Yenni, Parish President

Councilman Chris Roberts, At-Large "A"

Chairwoman Cynthia Lee-Sheng, At-Large "B"

Councilman Ricky J. Templet

Councilman Paul D. Johnston

Councilman Mark D. Spears, Jr.

Councilman Ben Zahn

Councilwoman Jennifer Van Vrancken

Keith A. Conley, Chief Operating Officer

Blake Hunter, Fire Chief, Marrero-Estelle Volunteer Fire Company No. 1

William Tift, Jr., President, Marrero-Estelle Volunteer Fire Company No. 1

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY No. 1
JPOIG PROJECT NUMBER: 2015-0003
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OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

In accordance with JPCO §2-155.10 (11) (a), the Jefferson Parish Office of Inspector General (“JPOIG”) has completed an audit of the Marrero-Estelle Volunteer Fire Company No. 1 (“MEVFC”). The audit period is 01/01/2012, through 12/31/2014.

The JPOIG identified approximately \$85,060 in unallowable expenditures. Of that total, \$28,255 was spent on food-related purchases. Expenditure of millage funds on food is only permissible under certain fact specific circumstances. Correction of these issues is likely a combination of management ensuring that many functions such as training and work details are scheduled in a manner that considers and addresses with clarity the appropriateness of any food-related expenditures.

Additionally, \$211,077 was spent on renovations for one of the fire stations. While all of the money spent is not questioned, the MEVFC did not obtain bids for the work so it is not known if they received the best value for the money spent.

Objectives

The objectives of this audit were to provide assurance that:

- Property taxes were received and disbursed correctly and were properly accounted for;
- Sufficient internal controls are in place to reduce the risk of fraud, waste, and abuse;
- The MEVFC was in compliance with state law, Parish ordinances, and the terms of the fire protection contract;
- Transactions were accounted for accurately and irregularities were identified;
- Review the MEVFC’s equipment inventory for completeness and existence, and to assess whether assets were adequately safeguarded.

Audit Results

Based upon audit objectives, we reached the following conclusions:

Bonuses

The MEVFC paid its employees bonuses and safe driving pay totaling \$43,761 in conflict with Attorney General Opinions No. 10-0299 & No. 15-0130.

Groceries and Restaurant Meals

The MEVFC spent \$28,255 for groceries and restaurant meals during the audit period in conflict with La. R.S. 39:704 and Attorney General Opinions No. 12-0086 & No. 03-0157.

Deductible Reimbursement

The MEVFC reimbursed personal employee prescription and medical procedure deductible expenses in the amount of \$11,432, resulting in taxpayers’ money being used for unallowable, personal purposes in conflict with La. R.S. 39:704.

The MEVFC expended \$2,247 for food; funeral related costs; and unallowable awards in conflict

with La. R.S. 40:1510.

Holiday Functions

The MEVFC expended \$2,085 for holiday functions in conflict with La. R.S. 39:704.

Inadequate Inventory Practices

The JPOIG could not verify the accuracy, existence, and completeness of the MEVFC's 12/31/2014, net equipment inventory of \$1,342,232 because the MEVFC's equipment inventory was not tagged; increasing the risk taxpayers' money was not used for authorized purposes.

Time Keeping

The MEVFC did not approve employee timecards resulting in the potential risk that taxpayers' money was used for invalid payroll expenses. The timecards were not signed by the employee nor the employee's supervisor.

Banking Controls

The MEVFC did not put in place standard preventive and detective controls such as supervisory approvals over source documents and bank reconciliations increasing the risk that taxpayers' money could be used for unallowable and invalid expenses.

Facility Renovations

The MEVFC's renovations to Fire Station No. 84 totaling \$211,077 were not bid out or otherwise subjected to competition.

Receipts/Supporting Documentation for Food

The MEVFC's retention of receipts and supporting documentation was inadequate to support purchases based upon examination of 311 receipts.

Recommendations

1. Cease the regular provision of meals to employees that are in opposition to Attorney General Opinions regarding the "reasonableness" of the purchase when meals are provided for training-related purposes.
2. The MEVFC should not use public funds to pay bonuses and safe driving pay.
3. The MEVFC should not use public funds to reimburse employees for their insurance deductibles (out-of-pocket-costs) for prescriptions and medical procedures. The MEVFC should further understand that these payments are a benefit to the employee and could be taxable.
4. The MEVFC should adopt a formal, written bid policy or formally adopt the Louisiana Bid Law as their bid policy and ensure compliance with their written bid policy. The MEVFC should monitor and ensure that only the contract price is paid and that no overpayments occur unless the contract has been amended and approved by management.
5. Periodically, the MEVFC should have a complete review and inspection of their equipment inventory items. The inventory items should be tagged and identified and should agree with their inventory list. The cost of each inventory item should be listed and reconciled to the invoice or receipt. The MEVFC should ensure compliance with the inventory provisions in their Fire Protection Contract.

6. The MEVFC's timecards should be signed by the employee and approved by the employee's supervisor.
7. The Fire Chief or designated employee should approve all vendor invoices, receipts, bank transfers, and bank reconciliations indicating that they have been independently reviewed for accuracy.

Items are discussed more fully in the Findings and Recommendations section of this report. Any detected instances of fraud, waste, abuse, or contractual noncompliance were identified and investigated as necessary. Findings, best practices, and recommendations will be communicated to all appropriate individuals. The JPOIG is willing to assist in the development of appropriate corrective action plans as well as suggest process improvements or additional management controls, if requested.



**OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH**



DAVID N. MCCLINTOCK
INSPECTOR GENERAL

Date of Report: 11/30/2016	PUBLIC AUDIT	Case: 2015-0003
Audit Period: 01/01/2012 through 12/31/2014	Report By: David Owen	Status: Public Audit
<u>Subject of Audit</u>		
Marrero-Estelle Volunteer Fire Company No. 1		Financial / Compliance

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with JPCO §2-155.10 (11) (a), the Jefferson Parish Office of Inspector General (“JPOIG”) has completed an audit of the Marrero-Estelle Volunteer Fire Company No. 1 (hereinafter “MEVFC”).

Objectives

The objectives of this audit were to provide assurance that:

- Property taxes were received by Jefferson Parish (the Parish), transferred to the MEVFC, disbursed correctly and properly accounted for;
- Sufficient internal controls are in place to reduce the risk of fraud, waste, and abuse;
- The MEVFC was in compliance with state law, Parish ordinances, and the terms of the Fire Protection Contract;
- Transactions were accounted for accurately and irregularities were identified;
- The MEVFC’s equipment inventory was reviewed for completeness and existence to assess whether assets were adequately safeguarded.

Scope and Methodology

The scope of the audit of the MEVFC includes the consideration of relevant financial data, records, systems, personnel, and other information deemed necessary under the circumstances to achieve the audit objectives. This audit focused on a review of the MEVFC’s receipts and disbursements regarding the monthly millage funds received from the Parish. The audit period was from 01/01/2012, through 12/31/2014. Any instances of fraud, waste, abuse, or contractual noncompliance were identified and investigated as necessary. Findings, best practices, and recommendations will be communicated to all parties involved upon completion of this review.

Our audit procedures included reviewing the following:

- Fire Protection Contract between the MEVFC and the Parish for 06/01/2004, through 05/31/2014, dated 11/12/2008
- MEVFC policies and procedures to assess the effectiveness of internal controls
- MEVFC financial statements
- Parish Resolutions
- Bank statements
- MEVFC Board Minutes
- MEVFC Vendor files and source documents
- MEVFC Personnel records and payroll
- MEVFC Inventory records

MEVFC Source documents examined included, but were not limited to, the following:

- Monthly bank statements and reconciliations for 2012, 2013, and 2014
- Audited financial statements
- General ledger detail
- Vendor files
- Purchase orders
- Personnel records
- Invoices
- Resolutions
- State laws and Parish ordinances
- MEVFC inventory list

Professional Standards

This audit was conducted in accordance with the Institute of Internal Auditor's Principles and Standards (the Red Book).¹ These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Acronyms

The following acronyms or common references are used in this document:

MEVFC	Marrero-Estelle Volunteer Fire Company No. 1
JPOIG	Jefferson Parish Office of Inspector General
Fire District	Jefferson Parish Fire Protection District No. 8
the Parish	Jefferson Parish Government

¹ JPCO 20155.10(13). Association of Inspectors General, Quality Standards for Audits by Offices of Inspectors General, adopting by reference Standards for the Professional Practice of Internal Auditing (Red Book).

BACKGROUND

The MEVFC is a non-profit, incorporated on 07/25/1951.² The purpose of the corporation was to provide fire protection and related services in Jefferson Parish Fire Protection District No. 8 (Fire District).

The Fire District receives fire prevention and suppression services from three (3) Volunteer Fire Companies:

1. Marrero-Estelle Volunteer Fire Company No. 1 (Subject of the current audit),
2. Marrero-Harvey Volunteer Fire Company No. 1, and
3. Marrero-Ragusa Volunteer Fire Company No. 3.

The MEVFC currently operates three fire stations:

1. No. 83, located at 4050 Barataria Blvd., Marrero, La.,
2. No. 84, located at 3180 Destrehan Ave., Harvey, La., and
3. No. 85, located at 2248 Barataria Blvd., Marrero, La.

Station No. 85 also serves as the administrative headquarters for the MEVFC. As of April 2015, the MEVFC had twenty-eight (28) paid career firefighters, and approximately thirty (30) active volunteer firefighters.

Fire District's Property Taxes

On 11/02/2010, the residents of the District voted on and approved the following proposition:

Shall Fire Protection District No. 8 of the Parish of Jefferson, State of Louisiana (the "District") be authorized to continue the levy and collection of a tax of twenty-five (25) mills on the dollar on all property subject to taxation in the district, for a period of ten (10) years, beginning with the year 2011, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$7,000,000, for the purpose of acquiring, constructing, improving, providing, maintaining or operating the District's fire protection facilities and equipment?

The Parish collected approximately \$7.66 million in property taxes for fire protection services in the District in 2014. Of these funds, the Parish provides each of the three volunteer fire companies \$200,000 per month or \$2.4 million per year pursuant to the contract.³ This is the primary source of income for the MEVFC. The MEVFC uses the funds to operate its three (3) fire stations.

Louisiana Revised Statute 39:704 states: "The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used."

The Jefferson Parish 2012-2014 annual budget as a whole, inclusive of the Fire District, was approved by the Parish Council. The Fire District Actual vs. Budget figures are shown in Table 1.

² Marrero-Estelle Volunteer Fire Company No 1, Articles of Incorporation dated 07/25/1951.

³ In addition to the \$7.2 million paid to the fire companies, the Sheriff, Assessor, and the Parish also receive administrative fees for processing these funds. Any remaining funds are then put into the Fire Protection District No. 8 fund.

Table 1						
Fire District No. 8 - Actual vs. Budget						
Description	2012 Adopted Budget	2012 Actual Audited	2013 Adopted Budget	2013 Actual Audited	2014 Adopted Budget	2014 Actual Audited
Beginning Fund Balance	\$1,000,817	\$1,064,461	\$1,538,165	\$1,568,688	\$1,884,035	\$1,893,584
Revenues:						
Taxes	7,319,000	7,420,917	7,335,000	7,421,233	7,420,876	7,664,230
Intergovernmental	230,000	233,936	233,952	251,123	251,123	259,435
Interest Income	9,000	14,891	9,000	17,075	12,000	21,179
Other Financing Sources	-	-	-	249,063	-	-
Subtotal Revenues	\$7,558,000	\$7,669,744	\$7,577,952	\$7,938,494	\$7,683,999	\$7,944,844
Expenditures:						
Operation Expenses	5,925,348	7,131,718	7,377,209	7,613,598	7,404,911	7,399,518
Other Financing Sources	33,800	33,800	33,800	33,800	-	-
Subtotal Expenditures	\$5,959,148	\$7,165,518	\$7,411,009	\$7,647,398	\$7,404,911	\$7,399,518
Ending Fund Balances	\$2,599,669	\$1,568,687	\$1,705,108	\$1,859,784	\$2,163,123	\$2,438,910

Fire Protection Contract

The term of the most recent contract is 06/01/2004, through 05/31/2014. The contract converts, at the termination date, to a “month to month unless terminated by thirty (30) days written notice by one party to the other.”⁴ In addition, the provisions permit the District (Jefferson Parish) to terminate this Agreement at any time for a breach.

Per the Fire Protection Contract, the MEVFC is to provide:

- a) Fire suppression services relating to structures and buildings of whatever kind, to brush fires, to trash fires, or to any other kind of fire of whatever nature;
- b) Rescue operations in connection with “a”. Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require COMPANIES to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances;
- c) Make available to citizens and taxpayers of the Eighth District routine technical and fire protection advice such as is customarily offered by Fire Departments;
- d) Enforce the Parish of Jefferson Fire Code and other related ordinances and policies of the Parish of Jefferson that may from time to time be enacted, but only to the extent authorized by law;
- e) Answer and respond to any and all fire calls within Fire Protection District No. 8 on a 24 hour, 7 day per week schedule;
- f) Maintain training levels consistent with the National Fire Protection Association requirements;
- g) Maintain training records of all active COMPANY personnel for a period of not less than three years, said records to be made available to the DISTRICT upon its written request;

⁴ Fire Protection Contract, page 14, Section XIII Term of Agreement.

- h) Observe all applicable federal laws and Occupational Safety and Health Administration (OSHA) Regulations for personal safety and working conditions;
- i) Respond to requests for mutual aid from neighboring communities or DISTRICT pursuant to mutual aid agreements;
- j) Answer and respond to all hazardous materials spills or incidents within Fire Protection District No. 8 on a 24 hour, 7 day per week schedule.

MEVFC Management

The MEVFC is managed via a board of directors. Currently, those members are:

William Tifft Jr., President;	Shawn Francis, Sergeant at Arms;
Ernest Esteve Jr., Secretary;	Davis Romano, Financial Secretary;
Blake Hunter, Chief;	Danny Desmares, Member Representative;
Kevin Coleman, Vice President;	Thomas Hunter, Member Representative.

DATA REVIEW & ANALYSIS

Accounting, Payroll, and Invoice Processing

The MEVFC utilizes the services of Chiasson’s Accounting and Tax Service, L.L.C. (Chiasson’s), to support certain aspects of their accounting processes. Chiasson’s prepares the MEVFC’s general ledger, vendor checks, payroll, and bank reconciliations utilizing Peachtree accounting software.

Payroll

The MEVFC payroll process is initiated when the Deputy Chief faxes a calendar containing the employees’ hours worked to the administrative assistant. The administrative assistant then checks the addition of the hours for accuracy. Once the math is verified, the hours worked in the calendar format is sent to Chiasson’s who then prepares the payroll checks based on this information. Chiasson’s processes the payroll and sends the payroll checks, ACH deposit report, and the payroll register to the administrative assistant. The administrative assistant then verifies the totals on the ACH payroll deposit report. Payroll is disbursed via direct deposit with pay stubs provided to each employee for their records.

During 2012 and 2013, employees recorded their daily work time on handwritten timecards. The JPOIG auditor noted that the MEVFC did not have adequate controls in place over timecards. The cards were not signed and dated by the employee and the employee’s supervisor. Since April 2014, payroll is now done on the computer and is verified by the Deputy Chief. This system has eliminated considerable paperwork and employees are accessing their schedules and obtaining approvals via the computer program.

The JPOIG auditor conducted a payroll observation and personnel validation by comparing the payroll register with the driver’s licenses of the twenty-seven active employees.⁵ All paid employees were accounted for and no anomalies were found.

Salary Increases/ Raises

The auditor determined that the MEVFC does not have a written pay plan or related policies in place. However, historically, full time employees receive a 5% pay increase each year on their anniversary date. Once the employee reaches twenty-five years of service, the pay increase drops

⁵ Per the administrative assistant, there were 27 employees at the end of 2014. In April 2015, the MEVFC added another employee. Employee verification occurred in November 2014.

to 2.5% annually. In addition to direct compensation from the MEVFC and pursuant to Louisiana law, the state provides state-certified firefighters⁶ supplemental pay of \$500 each month (\$6,000 per annum) via direct deposit.⁷ This amount is included in their gross salary and taxes are deducted. The MEVFC's net payroll ranges between \$29,000 and \$35,000 every (2) two weeks for an employee base that as of April 2015 included 28 employees.

Employee Bonuses

During the review of the MEVFC's payroll check stubs, the JPOIG auditor noted that during 2012, the MEVFC paid employees \$21,436.32 in yearly bonuses and safe driving pay. During 2013 and 2014, the MEVFC paid employees \$11,550.00 and \$10,774.31 in safe driving pay. See Table 2. The MEVFC used public funds to pay unallowable employee supplemental pay.

Table 2		Supplemental Pay Analysis			
Payment Type	2012	2013	2014	Totals	
Yearly Bonus	\$10,228.01	\$0.00	\$0.00	\$10,228.01	
Yearly Safe Driving	\$11,208.31	\$11,550.00	\$10,774.31	\$33,532.62	
Totals	\$21,436.32	\$11,550.00	\$10,774.31	\$43,760.63	

Under Article VII, § 14 (A) of the Louisiana Constitution, the use of public funds for bonus pay is prohibited. Payments of additional compensation to public employees, in order to be constitutionally valid, must be in the form of prospective salary increases. Payments cannot constitute extra compensation for past services rendered.⁸

Pension

Chiasson's handles the Edward Jones Simple IRA pension account calculations for the MEVFC. The MEVFC matches up to 3% of the employee's bi-weekly salary for their IRA contribution. This is paid to Edward Jones through a First Bank and Trust checking account. Each bi-weekly pay period, Chiasson's prepares a contribution transmittal form that includes the employee name, account number, total bi-weekly salary, employee contribution, employer matching amount, and the total amount paid to Edward Jones. No issues were noted.

Vendor Payments

The vendor payment process begins when the administrative assistant receives invoices from the vendors. The administrative assistant reviews the invoices, obtains management approval and then stamps the invoice paid. The approved invoices are then sent to Chiasson's who then prepares the check, writes the check number and date on the invoice and sends it back to the administrative assistant for review. The administrative assistant compares the check amount and matches it to the invoice amount. The administrative assistant enters the check number, vendor, date that the check cleared the bank, account code, and the vendor invoice amount onto a monthly summary

⁶ La. R.S. 40:1666.1 "A.(2) The term "employee" as used herein expressly excludes any person hired primarily to perform secretarial and clerical duties, switchboard operators, secretaries, record clerks, maintenance personnel, and mechanics; it shall expressly exclude employees hired after March 31, 1986, who have not completed and passed a certified fireman's training program equal to National Fire Protection Association Standard 1001 Firefighter I Certification or a firemen's training program as approved by the Louisiana State University Firemen Training Program..."

⁷ La. R.S. 40:1666.1 "A.(1) In addition to the compensation now paid...by any nonprofit corporation contracting with any such political subdivision to provide fire protection services to every paid, regularly employed employee...be paid extra compensation by the state in the amount of five hundred dollars per month for each such paid employee who has completed or who hereafter completes one year of service...."

⁸ Louisiana Attorney General Opinion No. 10-0299.

disbursement sheet. After obtaining two signatures on the check, the administrative assistant mails the vendor invoice and payment check to the vendor. The current authorized signatories include the President, Vice President, Financial Secretary, and the Board Secretary.

The MEVFC's vendor files containing supporting documentation are organized by month. The stamped, paid invoices show the check number and general ledger distribution code. The MEVFC has a two-signature check signing policy in place. The JPOIG auditor reviewed the MEVFC's vendor files which included bank statements, invoices, and other supporting documentation for January 2012 through December 2014.

The JPOIG auditor traced the MEVFC's monthly property tax allotment to the MEVFC's First Bank and Trust Checking Account deposit detail. The MEVFC's disbursements, vendor invoices, payroll, and transfers are paid from this checking account. Further, the payment check number found on the invoices properly corresponded with the data observed on the First Bank and Trust statement.

Supervisory Approvals

The JPOIG auditor was able to reconcile the MEVFC's working trial balance with their audited financial statements and trace the monthly ending bank balance to the monthly ending general ledger cash balance. However, bank reconciliations were not approved by supervisory or command personnel.

The MEVFC does not have a written approval and review policy in place for purchases. The JPOIG auditor noted a lack of supervisory approval on these documents during the review of the MEVFC's source documents, which included invoices and money transfers. Unapproved source documents increase the risk that fraud, waste, and abuse could occur.

Renovations to Station No. 84

The MEVFC's renovations to station 84 totaled to \$211,076.82. See Table 3. The MEVFC did not obtain multiple bids for the renovations. Attorney General Opinion 15-0080 considered comparable issues and concluded the following regarding a 501 (c) (3) Volunteer Fire Department:

- They are considered a public body subject to the Louisiana Public Records Law, but only to the extent that its records are connected to the receipt or expenditure of public funds.
- They are considered quasi-public entity subject to the Audit Law.⁹
- They are not subject to the Public Bid Law, the Open Meetings Law, or the Local Government Budget Act.

On 05/23/2012, the MEVFC entered into a contract with Ernest G. Beck, Inc., to replace exterior wall panels and doors. On 07/01/2012, the MEVFC's Chief accepted an "Amendment to Existing Contract" authorizing a change in the "type of paint used from Silicone Polyester to Kynar 500." This change resulted in a cost increase of \$2,700 (contract Payment Number Two increased from \$27,000 to \$29,700 and was paid on 06/09/2012). See Table 3. The auditor reviewed the original contract and found that it did not mention either type of paint being used or the area (total square footage) to be painted by the contractor. As such, the amendment presents questioned costs because it cannot be reconciled with the terms of the original contract.

⁹ Subject to certain conditions. In the case of the MEVFC, they are the recipient of proceeds of an ad valorem tax which is levied specifically for its operations. Because of this, they must comply with the Audit Law.

In addition, the original “PROPOSAL” by Nocito Construction Co. Inc., dated 09/25/2012, was amended to include additional work to the kitchen and bathroom. The additional work added \$10,990.19 to the original proposal of \$31,824, representing a substantial increase in the scope and value of the original contract. See Table 3. All funds used for these payments, inclusive of the change order payments, were public funds.

Table 3 RENOVATIONS TO STATION # 84			
Vendor	Date Paid	Work Description	Amount
Acadian Carpet	2/27/2013	Floors	\$5,900.00
Curry & Sons	8/7/2012	Pressure wash	\$960.00
Ernest Beck	5/29/2012	Renovations	\$15,000.00
Ernest Beck	6/9/2012	Renovations	\$29,700.00
Ernest Beck	6/27/2012	Renovations	\$12,000.00
Ernest Beck	8/7/2012	Renovations	\$14,800.00
Flooring America	4/2/2013	Floors	\$6,076.90
EBS Air Conditioning	1/20/2013	HVAC Repairs	\$1,473.00
EBS Air Conditioning	3/14/2013	HVAC Repairs	\$1,000.00
Intrepid	4/15/2013	Kitchen Counters	\$2,900.00
J.R. Chiasson Drain Cleaning	8/8/2012	Repairs	\$11,097.10
J.R. Chiasson Drain Cleaning	2/7/2013	Plumbing Repairs	\$3,915.83
J.R. Chiasson Drain Cleaning	1/18/2013	Plumbing Repairs	\$2,086.40
J.R. Chiasson Drain Cleaning	4/17/2013	Drain Cleaning	\$2,460.40
NOCITO CONSTRUCTION	2/13/2013	Renovations	\$15,912.00
NOCITO CONSTRUCTION	4/5/2013	Renovations	\$7,956.00
NOCITO CONSTRUCTION	5/4/2013	Renovations	\$7,956.00
NOCITO CONSTRUCTION	5/4/2013	Renovations	\$10,990.19
Nu Lite Electrical	9/7/2012	Electrical	\$5,491.00
Sparky’s Electric	2/11/2013	Electrical	\$14,060.00
Sparky’s Electric	2/11/2013	Electrical Installation	\$8,992.00
Sparky’s Electric	3/22/2013	Electrical	\$9,980.00
Sparky’s Electric	5/6/2013	Electrical	\$6,445.00
Weatherproof	2/26/2013	Repairs	\$4,842.50
Weatherproof	5/8/2013	Roof Coatings	\$9,082.50
TOTAL			\$211,076.82

Petty Cash

The MEVFC utilizes a petty cash fund for notary expenses, office supplies, postage, propane to run the fans on the trucks, and other miscellaneous purchases. The administrative assistant has a handwritten spreadsheet to keep a running total of the petty cash balance. The spreadsheet contains the transaction date, description of the deposit and expense amount, account number, and a running total of the balance by date.

On 02/04/2015, the JPOIG auditor counted petty cash and reconciled actual cash on hand to the administrative assistant’s petty cash record of the balance as of 01/29/2015. The JPOIG auditor noted that the cash on hand was \$181.42 and the cash per books was \$81.71, a difference of

\$99.71. The administrative assistant was interviewed concerning this difference and she stated that she didn't know where the extra money came from. The auditor noted that the administrative assistant has custody of the petty cash, does the record keeping, and pays the expenses. In addition, it was noted that petty cash is not routinely reconciled and counted by another employee for validation. The lack of these controls increases the risk of fraudulent activity and theft. The MEVFC's petty cash system should incorporate a segregation of duty protocol.

Equipment Inventory

The MEVFC's CPA firm, Uzee, Butler, Arceneaux & Bowes, posts inventory account expense items over \$100 to the general ledger. The MEVFC provided the JPOIG auditor with their inventory list. The MEVFC's audited financial statements for the period ending 12/31/2014, states the net value for their equipment inventory is \$1,342,232. See Table 4.

The JPOIG auditor requested and was provided with the MEVFC's inventory list, which was reviewed with the Deputy Chief. The inventory list was found to be incomplete because it did not show a unique inventory identifying number. The MEVFC's inventory located at each Fire Station was not tagged or barcoded. Therefore, the JPOIG could not trace the Fire Stations' inventory items to the proper Fire Stations' physical inventory to verify accuracy, existence, and completeness. The MEVFC's net inventory totaling \$1,342,232 cannot be verified, increasing the risk of irregularities, theft, and abuse of public funds. The inventory process utilized during 2012-2014 did not have adequate controls in place to ensure the existence, accuracy, and completeness of their inventory.

Description	Audited Period Ending	Cost Basis	Accumulated Depreciation	Net Value
Equipment	12/31/2012	\$2,051,999	\$934,693	\$1,117,306
Equipment	12/31/2013	\$2,117,982	\$1,011,100	\$1,106,882
Equipment	12/31/2014	\$2,466,307	\$1,124,075	\$1,342,232

On 04/28/2015, William Tiffit, the MEVFC President, sent an email to the JPOIG auditor indicating that a firm had been retained to inventory equipment items costing \$50 or more.¹⁰ These items will also be barcoded and scanned into a custom program to keep a more accurate list of departmental property. Furthermore, the MEVFC will work with their inventory company to ensure that their equipment inventory is kept up to date.

¹⁰ The JPOIG was provided a copy of an updated inventory list on 09/01/2016, indicating that the MEVFC had received the redefined inventory. The total of this listing is \$511,042, indicating that further review and adjustment of the equipment inventory balance may be necessary. It was noted that the fire trucks owned by MEVFC are not listed on the inventory dated 09/01/2016.

QUESTIONABLE USE OF MILLAGE FUNDS

As previously stated in this report, La. R.S. 39:704 restricts the uses of millage funds. Specifically, “The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used.” Table 5 is a summary of all unallowable expenditures of millage funds.

Expense Item	Amount
Employee Bonuses	\$43,761
Food	\$26,170
Insurance Deductibles	\$11,432
Christmas Parties	\$2,085
Funeral-Related	\$894
Flowers	\$615
Employee Awards	\$103
TOTAL	\$85,060

Food

During the audit period, the MEVFC spent \$26,170 on groceries and meals from various restaurants. The La. Attorney General has considered whether public funds may be used to purchase food and opined that the appropriateness of the expenditure depends upon circumstances and specific facts.¹¹ As such, any review of expenditures for food necessitates adequate documentation and supporting material showing need and justification for MEVFC practices of utilizing millage monies on groceries and restaurants.

Attorney General Opinion 12-0086 states in part:

Public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime and it is necessary to conduct the training at that time...If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals.

In light of the aforementioned, the JPOIG auditor noted that good internal controls over restaurant receipts should include the following information: a detailed receipt listing food and beverage purchased, the name and location of the restaurant, a detailed business purpose, the names of employees attending and the date and amount of the expense. At least 21 meal purchases listed no business purpose for the purchase. The auditor noted some of the reasons stated for the meals include:

- (1) Board meetings,
- (2) Training (even though employees are working a 24-hour shift),
- (3) Fire prevention meetings,
- (4) Lunch meetings, and
- (5) Work details (even though these are conducted during regular work hours).

Based on the aforementioned and without additional support, the MEVFC expenditures of millage funds for most of the food-related purchases totaling \$26,170 constitutes questioned expenses.

¹¹ Relevant AG Opinions: 03-0157, 12-0086.

Employee Insurance Deductibles

The MEVFC has Blue Cross Blue Shield health insurance for full-time, paid employees. With this plan, employees have a \$250 deductible for out-of-pocket costs for prescriptions

Description	2012	2013	2014	Totals
Prescriptions	\$2,549.43	\$2,210.22	\$3,070.00	\$7,829.65
Medical Procedures	935.40	1,000.00	1,667.07	3,602.47
Totals	\$3,484.83	\$3,210.22	\$4,737.07	\$11,432.12

and a \$500 deductible for out-of-pocket costs for a medical procedure. However, the auditor found that employees who paid the “deductible” expenses at the pharmacy or hospital were subsequently permitted to present the receipt to the MEVFC for a full reimbursement totaling, on average, \$3,810 per year.

To offset rising insurance costs, the MEVFC Board decided it was more cost effective to pay the cost of the employees’ prescription costs and medical deductibles. According to the MEVFC, this is a less expensive alternative (to the health insurance premiums) even if all of the employees claim their deductibles.

Deductible and prescription expenses are personal expenses. Millage money should not be used to reimburse employees for their personal expenses. Dictionary.com defines “deductible” as “the amount for which the **insured** is liable on each loss, injury, etc., before an insurance company will make payment.” (Emphasis added.)

As stated above, the Proposition approved by voters stated in part that the purpose of the millage was “for the purpose of acquiring, constructing, improving, providing, maintaining or operating the District’s fire protection facilities and equipment.” Based on the aforementioned, the MEVFC expenditures of millage funds for these reimbursements totaling \$11,432.12 constitutes unallowable expenses. See Table 6.

Purchases of flowers

The MEVFC made at least eight (8) purchases of flowers and paid for them with millage money from the general fund. The flowers were sent to employees and non-employees for reasons including illness, birth of a child, and sympathy. During the audit period, at least \$615 of millage money was spent on flowers.

Attorney General opinion 03-0157 states in part: “We note for your attention pertinent previous opinions of this office, which determined that public funds cannot be utilized to purchase flowers and gifts for public employees or volunteers, but which also determined that privately funded “flower and gift funds” can be established.” Based on the aforementioned, the MEVFC expenditures of millage funds for these purchases totaling \$615 constitutes unallowable expenses.

Funeral-related purchases

Following the death of a member, millage money was used for purchases including: a bagpiper, gloves, food, and a flag. While the JPOIG understands the reasoning behind these purchases, we do not believe the \$894 in millage funds expended are permissible for the reasons stated above. Expenditures of this nature may be best handled through non-millage funds raised via fund-raiser

or other donative mechanism. Based on the aforementioned, the MEVFC expenditures of millage funds for these purchases totaling \$894 constitutes questioned expenses.

Purchases of awards for employees

The MEVFC spent \$738 for awards for some of its members. Four (4) of the seven (7) awards cost more than \$100, thereby exceeding the amount allowed by Louisiana law.¹² There was one (1) “PRESIDENT’S AWARD” which was \$149 and three (3) “CHIEF’S AWARD” priced at \$118 each. Based on the aforementioned, the MEVFC expenditures of millage funds for these purchases total \$103 above the legal limit allowed to be spent on awards.

FINDINGS

A finding indicates a material or significant weakness in controls or compliance that was not detected or corrected by an entity in the normal course of performing its duties. Findings can be any one or a combination of the following: (1) significant deficiencies in internal controls; (2) fraud and illegal acts; (3) violations of contracts and grant agreements; (4) abuse.

¹² La. R.S. 40:1510 states in part: “...A. Notwithstanding any provision of law to the contrary, a fire protection district, municipal fire department, or volunteer fire department may expend public funds in connection with the following activities: (1) The purchase of a plaque, trophy, certificate, medal, or similar memento to acknowledge outstanding achievement or valiant act of personnel not to exceed one hundred dollars. . . .”

Finding #1: Millage funds spent for a questionable purpose (food).

Condition: During the three-year audit period, the JPOIG tested a total of 311 transactions for restaurant meals and groceries that totaled \$26,170. Examples of questionable meal expense transactions were:

1. Board and membership meeting transactions sampled resulted in twelve out of thirty (40%) meal transactions expended for meetings more than 2 hours in length; and eighteen out of thirty (60%) meal transactions expended for meetings less than 1 hour in length.
2. Training Sessions: (Firefighting personnel work 24-hour shifts.)
3. Work Detail Meetings: (Similar to above, employees are working a 24-hour shift.)

The remaining 281 transactions reviewed represented restaurant and grocery expenses, a majority of which were unsupported by adequate documentation (detailed receipts and/or list of attendees) to identify these charges as a valid business expense.

Criteria: La. R.S. 39:704 states: “The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used.”

Attorney General Opinion 12-0086 states in part:

...Public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime hours and it is necessary to conduct the training at that time....If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals.

La. Attorney General Opinion 03-0157 states in part:

Serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable.

Cause: Use of millage funds for purposes not authorized by taxpayers when approving the MEVFC funding proposition.

Exposure: Spending more than \$9,000 of millage money annually for unauthorized purchases.

Recommendation: MEVFC should cease the regular provision of meals to its employees. Taxpayer funds should only be spent on items approved by the voters of the District.

The MEVFC should comply with Attorney General Opinions regarding the “reasonableness” of the purchase if meals are provided for training-related purposes.

Finding #2: Millage money spent for an unallowable purpose (employee insurance deductibles).

- Condition:** The MEVFC has Blue Cross Blue Shield insurance for full-time, paid employees that includes a \$250 deductible for out-of-pocket costs for prescriptions and a \$500 dollar deductible for out-of-pocket costs for medical procedures. Employees were reimbursed for their deductibles. During the three (3) year audit period, the MEVFC has spent \$11,432.12 reimbursing employees for personal expenses. In addition, these reimbursements appear to be a benefit to the MEVFC’s employees and may have been taxable.
- Criteria:** La. R.S. 39:704 states: “The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used.”
- Millage money should not be used to reimburse employees for their personal expenses. Dictionary.com defines “deductible” as “the amount for which the **insured** is liable on each loss, injury, etc., before an insurance company will make payment.” (Emphasis added.)
- Cause:** The MEVFC was not aware that these costs were unallowable.
- Exposure:** The MEVFC used millage money to pay personal employee prescription and medical costs of \$11,432.12 which may represent a tax liability.
- Recommendation:** Millage funds should not be used for personal expenses such as to pay employee prescription and medical out-of-pocket costs. The MEVFC should address the possible IRS taxability of the additional income to its employees.

Finding #3: Millage money spent for an unallowable purpose (employee bonuses).

- Condition:** The JPOIG auditor noted that in 2012, the MEVFC paid employees a yearly bonus and safe driving pay totaling \$21,436.32. In 2013 and 2014, the MEVFC paid employees safe driving pay totaling \$22,324.31. The MEVFC's total unallowable pay to employees during 2012-2014 was \$43,760.63.
- Criteria:** Payments of additional compensation to employees, in order to be constitutionally valid, must be in the form of prospective salary increases. To be legal, payments must be in the form of salary increases for the future, not extra compensation for past services rendered. (Attorney General Opinion No. 10-0299.)
- The MEVFC requested an Attorney General Opinion on the validity of paying employees for safe driving. Opinion 15-0130 states in part, "It is therefore the opinion of this office that the payment of a bonus to employees of the Marrero-Estelle Volunteer Fire Co. No. 1 as part of a Safe Driving program would not be an appropriate use of the public funds received..."
- Cause:** The MEVFC was not aware that millage funds used to pay employee bonuses were not an allowable expense.
- Exposure:** The MEVFC used public funds to pay unallowable supplemental pay expenses of \$43,760.63.
- Recommendation:** Public funds shall not be used to pay employee bonuses and/or safe driving pay.

Finding 4: Millage funds spent for an unallowable purpose (flowers and miscellaneous items).

Condition:	<p>The MEVFC purchased items with millage money that are not likely permissible. These included:</p> <ul style="list-style-type: none">• \$615 for flowers related to illness, death, sympathy, and the birth of a child.• \$894 for funeral related expenses including a bagpiper, gloves, food, and a flag.• \$103 for awards provided to members in excess of the amount allowed by La. R.S. 40:1510.
Criteria:	<p>Attorney General Opinion 03-0157 states in part: “We note for your attention pertinent previous opinions of this office, which determined that public funds cannot be utilized to purchase flowers and gifts for public employees or volunteers, but which also determined that privately funded “flower and gift funds” can be established.”</p> <p>La. R.S. 40:1510 states in part,</p> <p>A. Notwithstanding any provision of law to the contrary, a . . . volunteer fire department may expend public funds in connection with the following activities: (1) The purchase of a plaque, trophy, certificate, medal, or similar memento to acknowledge outstanding achievement or valiant act of personnel not to exceed one hundred dollars. . . .</p>
Cause:	<p>The Fire Company was not aware that these costs were unallowable.</p>
Exposure:	<p>At least \$1,612 of millage funds were spent on items which are not authorized under the proposition passed by the voters.</p>
Recommendation:	<p>Establish policy to ensure adherence to the terms of the proposition when making purchases with millage funds.</p> <p>For flowers and costlier awards, set up a separate account which does not use public funds.</p>

Finding #5: Millage funds spent for a questionable purpose (Christmas parties).

Condition: Records indicate expenditures for holiday functions:

- \$1,134 was expended on 12/14/13, for food.
- \$951 was expended on 12/15/12, for food.¹³

Criteria: La. R.S. 39:704 states:

The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied.

The millage Proposition stated in part that the purpose of the millage was “for the purpose of acquiring, constructing, improving, providing, maintaining or operating the District’s fire protection facilities and equipment.”

Cause: The MEVFC was not aware that these costs were unallowable.

Exposure: \$2,085 in public funds spent for questionable purposes.

Recommendation: The MEVFC institutes a policy to discontinue the use of millage money for prohibited purposes to include holiday parties.

¹³ Due to the timing of the second listed expense, it is presumed that it was also for a holiday party (payment was made to the same caterer). There is only a credit card receipt with no notation of the purpose for the purchase.

Finding 6: Preventive controls over timecards were not in place. Timecards were not signed by the employee and supervisor.

Condition: Preventive controls were not in place over timecards. During the review of payroll, the JPOIG auditor noted that the MEVFC's timecards were not signed by the employee and the supervisor in conflict with proper internal controls over financial information.

Criteria: Adequate internal controls over payroll expenses, such as the review and approval of employee timecards, are standard for governmental organizations.

Cause: The MEVFC was not monitoring their employees' timecards.

Exposure: The MEVFC used taxpayers' money to pay for payroll expenses that were not verified. There is a high risk that payroll irregularities could occur.

Recommendation: Employee timecards should be monitored; the employee should sign and date the timecards and the employees' supervisor should review and approve his employees' timecards.

Since April 2014, payroll is now done on the computer and is verified by the Deputy Chief. This system has eliminated considerable paperwork and employees are accessing their schedules and obtaining approvals via the computer program.

Finding 7: Failure to keep a current equipment inventory.

Condition:	The MEVFC does not keep a current and accurate inventory of its equipment. They rely on the inventory prepared by their auditing firm. As of 12/31/2014, the net value of all equipment was \$1,342,232.
Criteria:	<p>Inventory items should be tagged to identify the specific item, including the financial statement assertions of existence, accuracy, and completeness of the MEVFC's inventory list.</p> <p>The MEVFC should also ensure compliance with the Fire Protection Contract Section VI, Purchase, Maintenance, Repair, and Inspection of Apparatus and Equipment (e) and (f) which states, "After the execution of this agreement, the District and Companies will cooperate with one another to prepare an inventory of each asset and piece of equipment owned by the District with a unit value of Five Hundred (\$500.00) dollars or more and utilized by companies. COMPANIES will furnish the DISTRICT with a list of all property it believes meets this description." and "f) In the event DISTRICT owned property in COMPANIES' possession with a unit value of over FIFTY (\$50.00) dollars is replaced, becomes obsolete or is no longer in use, that property shall be returned to the DISTRICT."</p>
Cause:	The MEVFC has not compiled their own inventory thus delegating this task to their auditing firm. However, the MEVFC is responsible for the equipment.
Exposure:	The MEVFC used millage money for expenses that could not be validated. The Equipment inventory totaling \$1,342,232 could not be fully accounted for.
Recommendation:	<p>The JPOIG acknowledges that the MEVFC has sought out and received a more complete inventory. The MEVFC should ensure compliance with the inventory terms of their Fire Protection Contract with the Parish. Inventory should be a matter of policy and ensure that:</p> <ul style="list-style-type: none">• Inventories be conducted on a scheduled basis and at least annually,• inventory items should be tagged and identified and coincide with the inventory,• the cost of each inventory item should be listed and reconciled to the invoice or receipt.

Finding 8 – Lack of accountability for fuel purchases.

Condition:	Lack of accountability for fuel purchases using Fuelman. When fuel is purchased, employees are either not entering the vehicle’s correct mileage or else they do not enter any mileage at all.
Criteria:	Primary reasons for using the Fuelman system are the system’s inherent internal controls, and its accounting and reporting capabilities. If used properly, management would be able to review vehicle mileage and detect fuel theft or other potential problems.
Cause:	Failure to have and follow a written procedure on the purchase of fuel along with an approval process when the monthly invoice is received.
Exposure:	During the audit period, the MEVFC spent \$62,625 on fuel. Without accurate information and proper approval, the MEVFC is exposing itself to potential waste and abuse of millage funds.
Recommendation:	<ol style="list-style-type: none">1. All employees should be required to enter the correct mileage when purchasing fuel for MEVFC vehicles.2. Monthly fuel bills should be reviewed and approved by management.

Finding 9: The MEVFC did not have adequate preventive and detective controls in place such as supervisory approvals over source documents and bank reconciliations.

Condition:	The MEVFC did not have adequate preventive controls in the form of supervisory approvals in place over source documents and bank reconciliations. During the review of the MEVFC’s source documents, invoices, deposit tickets, and bank transfers, the JPOIG auditor noted a lack of supervisory approval over these source documents. In addition, it was noted that the MEVFC’s bank reconciliations were not approved by management personnel.
Criteria:	Good internal controls over vendor invoices, deposit tickets, and transfers between bank accounts are approved by the Fire Chief or another designated, independent employee.
Cause:	The MEVFC overlooked these controls.
Exposure:	There is a risk that unauthorized expense payments could be paid.
Recommendation:	The Fire Chief or designated employee should approve all transactions, vendor invoices, receipts, bank transfers, bank reconciliations, and deposit tickets indicating that they have been independently reviewed for accuracy.

OBSERVATIONS

Station Renovations / Public Bid Law

During 2012-2013, renovations were made to Station #84 totaling \$211,086.82.

The JPOIG noted that the MEVFC did not obtain multiple bids for the renovations. Although they are not mandated to comply with Public Bid Law,¹⁴ it is recommended that the MEVFC formally adopt and follow the Louisiana Public Bid Law. The MEVFC should monitor and ensure that only the contract price is paid and that no overpayments occur unless the contract price has been amended.

The Louisiana Public Bid Law states, "...the term "contract limit" as used herein shall be equal to the sum of one hundred fifty thousand dollars per project, including labor, materials, and equipment..."¹⁵ "Under no circumstances shall there be a division or separation of any public work project into smaller projects which division or separation would have the effect of avoiding the requirements that public work be advertised and let by contract to the lowest responsible and responsive bidder as provided in this Section."¹⁶ For smaller purchases, the law states, "All purchases of any materials or supplies exceeding the sum of thirty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder..."¹⁷ "However, purchases of ten thousand dollars or more, but less than thirty thousand dollars, shall be made by obtaining not less than three telephone or facsimile quotations..."¹⁸

Receipts

During the audit, 311 receipts for restaurant and grocery purchases were examined. Of the total, 219 purchases were made at restaurants. Only 21, or 9.67%, of the receipts listed the attendees. Additionally, there were only 34 detailed receipts (15.5%). The majority of the time, the MEVFC only had the credit card receipt. These receipts show only the amount charged and not what was actually purchased by the MEVFC. As an example, Table 7 shows restaurant-related purchases made from June through August 2014, none of which had the detailed receipt for the MEVFC's records.

Vendor	Date	Amount	Comments
Cajun Daiquiri	6/19/2014	\$80.22	No Detailed Receipt
Marco's Pizza	6/24/2014	42.63	No Detailed Receipt
Chateau Orleans	7/14/2014	79.58	No Detailed Receipt
Wing Zone	7/15/2014	89.14	No Detailed Receipt
China Pearl	7/16/2014	52.55	No Detailed Receipt
Common Grounds	7/22/2014	45.46	No Detailed Receipt
Wing Zone	7/24/2014	69.83	No Detailed Receipt
Wing Zone	7/24/2014	21.72	No Detailed Receipt
Wing Zone	8/21/2014	131.11	No Detailed Receipt
Total		\$612.24	

¹⁴ Louisiana Attorney General Opinion 15-0080. "In sum, it is the opinion of this office that a 501 (c)3 Volunteer Fire Department (VFD) is not a public entity... A VFD performing a governmental function and receiving public funds is considered a public body subject to the Louisiana Public Records Law...However, such a VFD is not subject to the Public Bid Law (La. R.S. 38:2211 et seq.)..."

¹⁵ La. R.S. 38:2212 C.(1).

¹⁶ La. R.S. 38:2212 V.

¹⁷ La. R.S. 38:2212.1 A.(1)(a).

¹⁸ La. R.S. 38:2212.1 A.(1)(b).

Resolution
No. 115924 and
Proposition



On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 115924

A resolution providing for canvassing the returns and declaring the result of the special election held in Fire Protection District No. 8, Parish of Jefferson, State of Louisiana, on Saturday, November 2, 2010 for authority to authorize the levy and collection of a special tax; and other matters in connection therewith.

BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of Fire Protection District No. 8, Parish of Jefferson, State of Louisiana, that:

SECTION 1. That this Council does now proceed in open and public session to examine the official certified tabulations of votes cast at the special election held in Fire Protection District No. 8, Parish of Jefferson, State of Louisiana (the "District") on November 2, 2010, to authorize the levy and collection of a special tax in the District, said tabulations having been prepared and certified by the election officials serving at the designated polling places, and this Council does now further proceed to examine and canvass the returns and declare the result of the special election.

SECTION 2. That a proces verbal of the canvass of the returns of said special election be made and that a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in his office; that another certified copy thereof shall be forwarded to the Clerk of Court and Ex-Officio Recorder of Mortgages in and for the Parish of Jefferson, State of Louisiana, who shall record the same in the Mortgage Records of said Parish; and that another copy thereof shall be retained in the archives of this Council.

SECTION 3. That the result of the said special election shall be promulgated by publication in the manner provided by La. R.S. 18:1292.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 8th day of December, 2010.

PROCES VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN FIRE PROTECTION DISTRICT NO. 8, PARISH OF JEFFERSON, STATE OF LOUISIANA, ON NOVEMBER 2, 2010.

BE IT KNOW AND REMEMBERED, that on Wednesday, December 8, 2010 at ten (10:00) o'clock a.m., at its regular meeting place, Jefferson Parish West Bank Council Chambers, Second floor, New Courthouse Building, Gretna, Louisiana the Jefferson Parish Council of the Parish of Jefferson, State of Louisiana, being the authority ordering and calling the special election held in Fire Protection District No. 8, Parish of Jefferson, State of Louisiana on Saturday, November 2, 2010 with the following members present:

Thomas J. Capella; Chris Roberts; Elton M. Lagasse; Byron L. Lee; Diane Hollis; Louis J. Congemi; Cynthia Lee-Sheng;

there being absent: None

did in public session, examine and canvass the returns of the election, there having been submitted at said election the following proposition, to-wit:

PROPOSITION
FIRE PROTECTION DISTRICT NO. 8

SUMMARY: TO AUTHORIZE THE CONTINUATION OF THE LEVY AND COLLECTION OF TWENTY-FIVE (25) MILLS PROPERTY TAX FOR 10 YEARS, BEGINNING IN 2011, FOR ACQUIRING, CONSTRUCTING, IMPROVING, PROVIDING, MAINTAINING OR OPERATING FIRE PROTECTION FACILITIES AND EQUIPMENT FOR THE DISTRICT, WITH THE ESTIMATED AMOUNT REASONABLY EXPECTED TO BE COLLECTED FROM THE LEVY OF THE TAX FOR ONE YEAR BEING \$7,000,000.

Shall Fire Protection District No. 8 of the Parish of Jefferson, State of Louisiana (the "District") be authorized to continue the levy and collection of a tax of twenty-five (25) mills on the dollar on all property subject to taxation in the District, for a period of ten (10) years, beginning with the year 2011, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$7,000,000 , for the purpose of acquiring, constructing, improving, providing, maintaining or operating the District's fire protection facilities and equipment?

There was found by said examination that, according to the tabulations prepared and certified by the Clerk of Court for the Parish of Jefferson, a copy of which is attached as Exhibit A, the following votes had been cast in the Parish at the election FOR and AGAINST, respectively, the above Proposition, to-wit:

	Votes For	Votes Against
Polling Places	10,172	558

Absentee	1135	558
Totals	11307	4385

The polling places above specified being the only polling places designated at which to hold the said special election, it was therefore shown that there was a majority of 6,922 votes cast FOR the Proposition.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority the Parish of Jefferson State of Louisiana, **DOES HEREBY DECLARE AND PROCLAIM** in open and public session that the Proposition, as hereinabove set forth, was CARRIED by a majority of the votes cast by the qualified electors voting at the election held in Fire Protection District No. 8, Parish of Jefferson, State of Louisiana on Saturday, November 2, 2010, and that the result of said election be promulgated by the Secretary of State for the State of Louisiana and by the Clerk of the Jefferson Parish Council in the manner required by law.

THUS DONE AND SIGNED at Gretna, Louisiana, on this, the 8th day of December, 2010.

/s/ Eula A. Lopez
 Parish Clerk
 Jefferson Parish Council

/s/Thomas J. Capella,
 Chairman, Jefferson Parish Council

JEFFERSON PARISH COUNCIL

/s/Chris Roberts, Council District 1

/s/Elton M. Lagasse, Council District 2

/s/Byron L. Lee, Council District 3

/s/Louis J. Congemi, Council District 4

/s/Cynthia Lee-Sheng, Council District 5

/s/ Diane Hollis, At-Large, Div. A

Fire Protection
Contract





JEFFERSON PARISH LOUISIANA

OFFICE OF THE COUNCIL

November 12, 2008

PARISH COUNCIL

JOHN F. YOUNG, JR.
Chairman

THOMAS J. CAPELLA
At Large

CHRIS ROBERTS
District 1

ELTON M. LAGASSE
District 2

BYRON L. LEE
District 3

LOUIS J. CONGEMI
District 4

JENNIFER SNEED
District 5

WESTBANK
POST OFFICE BOX 6
GRETNIA, LA 70354
(504) 364-2500

EASTBANK
POST OFFICE BOX 10242
JEFFERSON, LA 70121
(504) 736-6000

SONNY BURMASTER
Chief of Staff

EULA A. LOPEZ
Parish Clerk
OFFICE OF THE CLERK
GRETNIA, LA 70354
(504) 264-2626

Mr. Jeremy Floyd, President
Marrero-Estelle Vol. Fire Co. No. 1
2243 Baratavia Blvd.
Marrero, LA 70072

Dear Mr. Floyd:

Enclosed for your records is a contract with Marrero-Estelle Volunteer Fire Company No. 1, Marrero-Harvey Volunteer Fire Company No. 1 Inc. and Marrero-Ragusa Volunteer Fire Company No. 3 dated November 12, 2008 to provide fire protection services and equipment to Fire Protection District No. 8, for the Parish President's Office, as authorized by Resolution No. 1C3561 adopted by the Council on Wednesday, May 25, 2005.

SNP/LS

Yours truly,

Eula A. Lopez
Eula A. Lopez, Parish Clerk
Jefferson Parish Council

EAL/ag

Enclosure

FIRE PROTECTION CONTRACT

THIS CONTRACT made and entered into this 12th day of November, 2008, by and between:

I. PARTIES

MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1, a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by Jeremy Floyd, its President, as per resolution adopted by its membership on the 28 day of _____, 2005, a copy of which is attached hereto (hereinafter referred to as "COMPANY" and/or "COMPANIES"); and

MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1, Inc., a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by Charles Hudson, its President, as per resolution adopted by its membership on the ____ day of _____, 2005, a copy of which is attached hereto (hereinafter referred to as "COMPANY and/or "COMPANIES"); and

MARRERO-RAGUSA VOLUNTEER FIRE COMPANY NO. 3, a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by Mark D. Martin, its President, as per resolution adopted by its membership on the ____ day of _____, 2005, a copy of which is attached hereto (hereinafter referred to as "COMPANY" and/or "COMPANIES"); and

Jefferson Parish Fire Protection District No. 8, a political subdivision of the State of Louisiana, appearing herein through Tom J. Capella., Council Chairman of the Jefferson Parish Council, its governing authority, who acts herein by virtue of resolution 10.3561 adopted by the Council of Jefferson Parish on the 25th day of May, 2005, a certified copy of which is attached hereto (hereinafter referred to as "DISTRICT").

II. PREAMBLE

WITNESSETH THAT:

1. WHEREAS, COMPANIES are private, non-profit corporations which have traditionally provided certain fire protection and suppression services for the good of the public within the geographical boundary of an area now delineated as Jefferson Parish Fire Protection District No. 8; and

2. WHEREAS, the DISTRICT was formed for the purpose of providing the citizens and taxpayers of Fire Protection District No. 8 with fire suppression services and fire prevention services; and
3. WHEREAS, the DISTRICT has theretofore contracted with COMPANIES for the performance of fire suppression and fire prevention services; and
4. WHEREAS, COMPANIES have performed such services effectively and have honored all of their commitments to the DISTRICT and to the citizens of the DISTRICT; and
5. WHEREAS, the DISTRICT is aware of the significant cost and resources that would be required if the DISTRICT were to attempt to form its own fire department and to staff it with directly hired public employees; and
6. WHEREAS, COMPANIES have available to it the equipment and manpower to effectively deliver fire suppression and fire prevention services to the citizens and taxpayers of Fire Protection District No. 8.

NOW THEREFORE, considering the foregoing, the parties do agree as follows:

III. GENERAL OBLIGATIONS OF COMPANIES

COMPANIES agree to provide fire suppression services and fire prevention services within the geographical boundaries of Fire Protection District No. 8. Said geographical boundaries shall be considered COMPANIES' primary coverage area.

IV. SPECIFIC OBLIGATIONS OF COMPANIES AND SERVICES TO BE PROVIDED

COMPANIES shall use their skills to meet those standards of the National Fire Protection Association for similar size populated areas in the performance of the following specific services:

- a) Fire suppression services relating to structures and buildings of whatever kind, to brush fires, to trash fires, or to any other kind of fire of whatever nature.
- b) Rescue operations in connection with "a". Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require COMPANIES to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances.
- c) Make available to citizens and taxpayers of the Eighth District routine technical and fire protection advice such as is customarily offered by Fire Departments.

- d) Enforce the Parish of Jefferson Fire Code and other related ordinances and polices of the Parish of Jefferson that may from time to time be enacted, but only to the extent authorized by law.
- e) Answer and respond to any and all fire calls within Fire Protection District No. 8 on a 24-hour, 7 day per week schedule.
- f) Maintain training levels consistent with National Fire Protection Association requirements.
- g) Maintain training records of all active COMPANY personnel for a period of not less than three years, said records to be made available to the DISTRICT upon its written request.
- h) Observe all applicable federal laws and Occupational Safety and Health Administration (OSHA) Regulations for personal safety and working conditions.
- i) Respond to requests for mutual aid from neighboring communities or DISTRICT pursuant to mutual aid agreements.
- j) Answer and respond to all hazardous materials spills or incidents within Fire Protection District No. 8 on a 24 hour, 7 day per week schedule.

**V. FACILITIES AND EQUIPMENT MAINTENANCE, CONSTRUCTION,
ACQUISITION, OWNERSHIP AND INSPECTION**

a) COMPANIES agree to maintain any and all facilities which are purchased with funds derived from this Agreement in good condition and further agree to permit examination of such facilities upon reasonable notice by the DISTRICT and by the Property Insurance Association of Louisiana.

b) COMPANIES agree not to construct any new fire station within the DISTRICT without first receiving the approval of the DISTRICT.

c) COMPANIES and the DISTRICT further understand and agree that any acquisitions of depreciable equipment, land or buildings by COMPANIES with public funds generated through bond issues shall be titled in the DISTRICT's name and not in the name of COMPANIES.

d) COMPANIES agree to be responsible for the daily maintenance of any fire stations acquired through bond issues. Building maintenance shall include upkeep of the interior of such station, station grounds, landscaping maintenance, minor premises repairs and custodial and housekeeping services.

e) In the event COMPANIES should cease operations voluntarily for whatever reason during the term of this Agreement or be removed for just cause by the DISTRICT in accordance with the provision of this Agreement, all buildings, equipment or apparatus purchased with or through bond proceeds, millage, general funds or contract consideration shall become (or remain if already titled in DISTRICT) the property of DISTRICT.

f) After expiration of this Agreement, in the event the DISTRICT decides not to renew or renegotiate COMPANIES' contract, and provided COMPANIES are at that time able and willing to continue to perform the services which are the subject of this Agreement, all assets, including buildings, equipment and land purchased with the "contract consideration" herein set forth shall remain the sole property of COMPANIES as it is understood that the consideration hereinafter set forth is primarily for personal services rendered in the form of fire protection services, and the maintenance and operation of fire protection equipment and buildings. However, any assets acquired or constructed from the proceeds of the Parish or from fire district bond issues or from any public funds other than the consideration stated in this contract, shall be and shall remain the property of the DISTRICT.

VI. PURCHASE, MAINTENANCE, REPAIR AND INSPECTION OF APPARATUS AND EQUIPMENT

a) The parties agree that any apparatus and/or equipment purchased by COMPANIES shall meet National Fire Protection Association standards.

b) COMPANIES shall provide, purchase and maintain the needed emergency communications for all apparatus and equipment.

c) In the event COMPANIES should purchase any apparatus prior to receiving the DISTRICT's approval, it is understood by the parties that the DISTRICT will not be obligated to pay for all or any part of the apparatus.

d) COMPANIES shall maintain and repair all DISTRICT owned fire apparatus and equipment in good working condition to the full extent of their expertise, ability and financial means and to permit examination of such apparatus or equipment at reasonable times by the DISTRICT or by the Property Insurance Association of Louisiana.

e) After the execution of this Agreement, the DISTRICT and COMPANIES will cooperate with one another to prepare an inventory of each asset and piece of equipment owned by the DISTRICT with a unit value of FIVE HUNDRED (\$500.00) DOLLARS or more and utilized by COMPANIES. COMPANIES will furnish the DISTRICT with a list of all property it believes meets this description. Thereafter the DISTRICT will have access to COMPANIES' premises and records to make whatever verification it feels may be required.

f) In the event DISTRICT owned property in COMPANIES' possession with a unit value of over FIFTY (\$50.00) DOLLARS is replaced, becomes obsolete or is no longer in use, that property shall be returned to the DISTRICT.

g) In the event this Agreement is terminated, all DISTRICT owned property will be immediately returned to the DISTRICT.

VII. INSURANCE PROVISIONS

1. COMPANY agrees to maintain reasonable and adequate insurance coverage, either by directly contracting with an insurance carrier of its choice or through insurance made available by the DISTRICT or by the Parish of Jefferson, incidental and necessary for its operations, as follows:

- a) Fire and contents insurance sufficient to cover the appraised value of all fire fighting facilities and depreciable assets purchased with public funds of any kind, including millage funds, special service charges, bond issues and supplemental payments, and kept on COMPANIES' premises. Such insurance shall be made available to COMPANIES by the DISTRICT or by the Parish of Jefferson. COMPANIES' contribution toward the premium paid by the Parish or the DISTRICT for coverage of DISTRICT's property shall be derived on a *pro rata* basis in accordance with present practice.
- b) During the first year of this contract, public liability insurance on all vehicles with limits of FIVE HUNDRED THOUSAND (\$500,000) DOLLARS per each occurrence, and for all subsequent years of

this contract public liability insurance on all vehicles with limits of ONE MILLION (\$1,000,000) DOLLARS for each occurrence and collision insurance with a maximum of FIVE THOUSAND (\$5,000) DOLLARS deductible for each occurrence. This insurance shall be made available to COMPANIES by the DISTRICT or by the Parish on all vehicles. COMPANIES' contribution toward the premium paid by the Parish for coverage of the Parish's vehicular fleet shall be derived on a *pro rata* basis in accordance with present practice.

- c) Workmen's compensation;
 - d) Extended coverage insurance for DISTRICT owned premises including comprehensive general liability and premises liability insurance. This insurance shall be made available to COMPANIES by the DISTRICT or by the Parish of Jefferson. COMPANIES' contribution toward the premium paid by the Parish for such insurance shall be derived on a *pro rata* basis in accordance with present practice; and
 - e) Comprehensive general liability insurance covering COMPANIES' operations and risks associated with such operations in the amount of \$2,000,000. COMPANIES will furnish DISTRICT with a certificate of insurance reflecting the placement of this coverage.
2. COMPANIES' automobile and comprehensive general liability insurance shall be primary and the DISTRICT shall be named as an additional insured on said policies.

VIII. GENERAL PROVISIONS

1.

The parties agree that each, in making this Agreement, depends on the particular capacities, expertise, powers, and good offices of the other which would not be satisfactorily provided for by a third party, and therefore, the parties hereto agree that no right or obligation hereunder may in anyway whatsoever be assigned or delegated to a third party without express written consent of the other party given hereto in advance.

2.

Any notice required to be given pursuant to the provisions of this Agreement shall be in writing, and either delivered in person or deposited in the United States

mail, postage pre-paid, registered or certified mail, return receipt requested and properly addressed at the following addresses:

COMPANIES

Marrero Estelle Volunteer Fire Company No. 1

2248 Barataria Blvd.

Marrero, LA 70072

Marrero Harvey Volunteer Fire Company No.1 Inc.

531 Avenue C

Marrero, LA 70072

Marrero Ragussa Volunteer Fire Company No. 3

1400 Berger Road

Marrero, LA 70072

3.

This writing constitutes the entire agreement between the parties with relation to the subject matter hereof, and supersedes any previous agreement or understanding, whether verbal or otherwise, with relation hereto, and no addition, deletion, or other amendment hereto may be made except as is agreed in writing by the parties, in advance, with the same formality as accorded this Agreement.

4.

This Agreement shall be governed, construed and controlled according to the laws of the State of Louisiana and COMPANIES agree to be subject to the jurisdiction of the 24th Judicial District Court.

5.

In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement, on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party, reasonable attorney's fees and reasonable costs and expenses, determined by the court sitting without jury, which shall be deemed to have accrued on the commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

6.

7

It is agreed and understood that any failure to strictly enforce any provision hereof, shall not constitute a waiver of the right to demand strict performance of that or any other provision hereof at any time hereafter.

7.

The terms and conditions of this Agreement are separate and separable, and if for any reason, any court of law or administrative agency should deem any provision hereof invalid or inoperative, the remaining provisions of this Agreement shall remain valid and in full force and effect.

8.

Fire Protection District Number 8 of Jefferson Parish is bounded by:

Commencing at the point of intersection of the centerline of the Mississippi River and the eastern corporate limits of the city of Westwego, as such limits are presently constituted. Proceeding in a south and westerly direction contiguous with the corporate limits of Westwego to the point of intersection of the southwest corner of the Westwego corporate limits and the center line of Bayou Segnette. Thence, in a southerly direction along the centerline of Bayou Segnette to its point of intersection with the centerline of Bayou Bardeaux, thence along the centerline of the Bayou to its intersection with the dividing line between T14S and T15S, Range 23 East, and Range 24 East. Thence, east along said township line to the parish line dividing the Parishes of Jefferson and Plaquemines; thence northeasterly along the parish line to the centerline of the Harvey Canal. Thence, north and west along the centerline of the Harvey Canal to the point of intersection with the centerline of the Mississippi River. Thence, westerly along the centerline of the Mississippi River to the point of beginning.

9.

It is understood by the parties that COMPANIES are private, nonprofit corporations each with its own board of directors and management. COMPANIES are an independent contractors, not an agents or alter egos of the Parish of Jefferson or of the DISTRICT.

10.

DESIGNATED AREAS OF COMPANIES:

A. MARRERO-ESTELLE VOLUNTEER FIRE COMPANY NO. 1

Commencing at the point of the intersection of the centerline of Barataria Boulevard with Lapalco Boulevard thence in a westerly direction along the centerline of Lapalco Boulevard to its intersection with the Gulizo Canal. Thence in a southerly direction along the centerline of said canal to its intersection with the Ames Canal No. 1. Thence in a westerly direction along the centerline of said canal to its intersection with Ames Boulevard. Thence in a southerly direction along the centerline of Ames Boulevard to its intersection with the Ehret Road Canal. Thence in a westerly direction along the centerline of said canal to its intersection with the Outer Millaudon Canal. Thence southerly and westerly along the centerline of said canal to its intersection with Bayou Segnette. Thence in a southerly direction along the centerline of Bayou Segnette to its point of intersection with the centerline of Bayou Bardeaux. Thence along the centerline of said bayou in a southwesterly direction to its intersection with the dividing line between Tp. 14S and Tp. 15S, Range 23 East, and Range 24 East. Thence east along said Tp. Line to the parish line dividing the Parishes of Jefferson and Plaquemines; thence northeasterly along said parish line to the centerline of the Harvey Canal. Thence north and west along the centerline of the Harvey Canal to the point of intersection with the projected centerline of Lapalco. Thence west and north along the centerline of Lapalco Boulevard to its intersection with Barataria Boulevard, the point of beginning.

B. MARRERO-HARVEY VOLUNTEER FIRE COMPANY NO. 1, Inc.

Commencing at the point of intersection of the centerlines of the Mississippi River and the Harvey Canal. Proceeding in a westerly direction along the centerline of the Mississippi River to its intersection with the projected centerline of Marrero Road. Thence in a southerly direction along the centerline of Marrero Road to its intersection with the centerline of the Westbank Expressway. Thence in an easterly direction along the centerline of the Westbank Expressway to its intersection with the Oil Company Canal (formerly Douglas Canal). Thence in a southerly, then westerly, and then southerly direction along the centerline of said canal to its intersection with the Two Mile Canal. Thence in an easterly direction along the centerline to its projected intersection with Barataria Boulevard approximately two hundred feet (200') south of Warwick Drive. Thence south along the centerline of Barataria Boulevard to its intersection with the projected center of Lapalco Boulevard. Thence east and south along the centerline of Lapalco Boulevard to its projected centerline of the Harvey

Canal. Thence north and west along the centerline of the Harvey Canal to its intersection with the centerline of the Mississippi River, the point of beginning.

C. MARRERO-RAGUSA VOLUNTEER FIRE COMPANY NO. 3

Commencing at the point of intersection of the centerline of the Mississippi River and the projected centerline of Marrero Road. Proceeding in a southerly direction along the centerline of Marrero Road to its intersection with the centerline of the Westbank Expressway. Thence in an easterly direction along the centerline of the Westbank Expressway to its intersection with the Oil Company Canal (formerly Douglas Canal). Thence in a southerly, westerly, and then southerly direction along the centerline of said canal to its intersection with the Two Mile Canal. Thence in an easterly direction along said canal to its intersection with Barataria Boulevard. Thence in a southerly direction along the centerline of Barataria Boulevard to its intersection with Lapalco Boulevard. Thence in a westerly direction along the centerline of Lapalco Boulevard to its intersection of the Gulizo Canal. Thence in a southerly direction along the centerline of said canal to its intersection with the Ames Canal No. 1. Thence in a westerly direction along the centerline of said canal to its intersection with Ames Boulevard. Thence in a southerly direction along the centerline of Ames Boulevard to its intersection with the Ehret Road Canal. Thence in a westerly direction along the centerline of said canal to its intersection with the Outer Millaudon Canal. Thence southerly and westerly along the centerline of said canal to its intersection with Bayou Segnette. Thence in a northerly direction along the centerline of said bayou to the point of intersection with the southwest corner of the Westwego corporate limits as presently defined. Thence proceeding in an east and northerly direction continuous with the corporate limits of the City of Westwego to its intersection with the centerline of the Mississippi River. Thence easterly along the centerline of said river to its intersection with the projected centerline of Marrero Road, the point of beginning.

IX. REPORTS AND RECORDS

COMPANIES agree to submit the following reports:

1. To the Finance Director of the Parish of Jefferson on an annual basis of each year an audited financial statement showing the disbursement of all public funds received for the previous year, specifically excluding (if desired) funds raised through COMPANIES' private fund-raising activities.

2. To submit to the Parish for each year in advance where significant increases are anticipated and the cost of providing said services, facilities, and/or equipment so that the parish may reasonably anticipate increased costs for budgetary purposes.
3. To maintain adequate records, and retain such records in accordance with standard accounting guidelines, showing the disbursement of all funds received pursuant to the present contract, and upon reasonable notice to make the same available for audit by the Parish and any other party as required by law.

X. CONSIDERATION DUE COMPANIES

1.

For and in consideration of COMPANIES providing fire suppression and fire protection services as required herein, and in further consideration of the obligations undertaken by COMPANIES hereunder, the DISTRICT agrees to pay to each COMPANY which is a party to this Agreement, a sum of money in monthly installments, which will represent one third (a) of the net proceeds of the present millage or the proceeds of any future millage which may be used for maintenance and operations, net of Sheriff's fees and net of any sums dedicated for payment of insurance premiums for policies made available or provided to COMPANIES through the DISTRICT or through the Parish, and excluding any millage monies collected for capital improvements or future bond issues, levied annually on the assessed valuation of property in said fire protection district.

2.

The DISTRICT also agrees to pass any and all resolutions and ordinances needed, and impose any and all necessary *ad valorem* taxes, in order to obtain the "contract consideration" due COMPANIES under this Agreement. The DISTRICT further agrees to pass any and all necessary resolutions and ordinances to collect required taxes and disburse them to COMPANIES as "contract consideration." The DISTRICT further agrees to allow COMPANIES, upon reasonable notice, to inspect the public records of the Finance Director of Jefferson Parish concerning the collection and disbursement of taxes and "contract consideration."

3.

Parties understand and agree that the term "contract consideration" funds refers to millage money and service charges. "Contract Consideration" shall also include supplemental payments or benefits from any governmental source earmarked

or designated for fire protection and suppression within the DISTRICT which benefits and payments shall be passed on to COMPANIES.

4.

COMPANIES agree to employ all public funds, facilities and equipment entrusted to its care only for providing said fire protection services necessary and incidental for the operation of their respective areas in accordance with applicable laws.

XI. DEFAULT

The performance or failure to perform any one or more of the following acts shall constitute a default under the provisions of this Agreement:

- a) The failure of either party to cure any breach of contract after receipt of fifteen (15) days written notice.
- b) The filing of a voluntary petition by parties seeking relief under the United States Bankruptcy Act, or the failure of a party to dismiss an Involuntary Petition in Bankruptcy within ninety (90) days after the filing of an Involuntary Petition under the United States Bankruptcy Act.
- c) The voluntary appointment by a party of a receiver or trustee to handle or control all or substantially all of its assets, or the failure to remove an involuntarily appointed receiver or trustee within ninety (90) days after the appointment of the receiver or trustee. The making by a party of a general assignment for the benefit of its creditors.
- d) Notwithstanding the provisions of the proceeding paragraph herein, in the event COMPANIES fail to carry out the following obligations and duties contained in the Agreement, the DISTRICT shall notify COMPANIES and COMPANIES shall correct such failure within the time period set forth below or shall be deemed to be in default of this Agreement:
 1. Failure to submit reports to DISTRICT: 15 days
 2. Failure to make required inspections: 15 days
 3. Failure to comply with general responsibilities, obligations, and duties, and maintenance to fire apparatus equipment: 45 days

- e) Notwithstanding any other provisions herein to the contrary, failure or refusal of COMPANIES to respond to a fire alarm, except one known to be a false alarm shall be deemed to be a default of this Agreement.
- f) Upon the default of either party, the non-defaulting party may elect to pursue any remedy available at law including, but not limited to declaring this entire Agreement to be terminated. COMPANIES shall have the right to immediately cease service as required by the Agreement in the event the DISTRICT fails to pay the consideration provided for in this Agreement. DISTRICT hereby relieves and releases COMPANIES from any liability for any losses occurring during such time as COMPANIES have ceased service on account of the failure or inability of the DISTRICT to pay the "contract consideration due under this Agreement and shall indemnify COMPANIES against any liability incurred after COMPANIES cease services. This Agreement to indemnify shall include reimbursement for any and all legal fees and costs incurred by COMPANIES in defense of any claim or suit brought by any person, corporation, political subdivision, taxpayer or citizen arising out of any losses sustained after fire protection or suppression services cease on account of non-payment of "contract consideration." This Agreement to indemnify shall be effective whether COMPANIES' cessation of services is or is not alleged to be negligent.
- g) In the event DISTRICT fails to pay the consideration provided for in this Agreement or fund the services DISTRICT requires COMPANIES to perform under this Agreement, COMPANIES shall have the right to cancel this Agreement upon sixty (60) days written notice to DISTRICT. During the sixty (60) day notice period, COMPANIES shall make their best effort to perform services under this Agreement although the parties understand that said services may be limited or reduced as a result of lack of manning or inadequate supplies or equipment. After said sixty (60) days period, DISTRICT relieves and releases COMPANIES of any liability or losses as may occur as a result of such limited or reduced services and shall defend and indemnify COMPANIES and pay all legal fees and costs incurred by COMPANIES in defense of any action brought by any person, corporation, political subdivision, taxpayer or citizen on

account of any losses sustained on account of inadequate fire protection or suppression.

XII. INDEMNIFICATION

a) As to any loss, damage or claim covered by insurance placed hereunder, COMPANIES agree to appear, defend, indemnify and hold harmless the DISTRICT, its Parish President and Parish Council, appointed boards and commissions, officials, officers, employees and agents, individually and collectively, from all losses, claims, suits, demands, expenses, recoveries, judgments, subrogation, attorney's fees or actions of any kind or nature resulting from personal injury to any person (including death) or damages to any property, arising out of or alleged to have arisen out of any of COMPANIES' negligent acts or omissions in the performance of their obligations under the terms of this Agreement.

b) As to any losses, damages or claims not covered by insurance placed hereunder and made by any employee of COMPANIES against the DISTRICT, the Parish, or against any of their officers, agents or employees, COMPANIES will fully defend and indemnify such parties or individuals, irrespective of whether or not Parish or DISTRICT or its officers, agents or employees were negligent, solely negligent or strictly liable, provided said claims, losses or damages arise out of the services COMPANIES will perform for DISTRICT under this Agreement. Conversely, Parish will fully defend and indemnify COMPANIES for and against all losses, claims and damages, not covered by the insurance placed hereunder, which are brought against COMPANIES and/or their officers, agents, members and employees by any parish employee, parish agency or parish contract which said claims arise out of the services COMPANIES will perform for DISTRICT under this Agreement, irrespective of whether COMPANIES are negligent, solely negligent or strictly liable.

XIII. TERM OF AGREEMENT

The term of this Agreement shall be for ten years commencing on the 1st day of June, 2004 and ending on May 31, 2014. Thereafter, this Agreement shall continue from month to month unless terminated by thirty (30) days written notice by one party to the other; but the District may terminate this Agreement at any time on breach of any of the provisions hereof and in accordance with Section XI "Default" of this Agreement or upon the effective date of the creation of a consolidated special service fire protection district encompassing the territorial boundaries of existing Fire Protection District No. 8.

THUS DONE AND SIGNED in the Parish of Jefferson on the date hereinabove first read in the presence of the undersigned competent witnesses who after due reading of the whole.

WITNESSES:

JEFFERSON PARISH COUNCIL,
GOVERNING AUTHORITY OF FIRE
PROTECTION DISTRICT NO. 8
OF JEFFERSON PARISH
LOUISIANA

BY: JOHN F. YOUNG, JR., CHAIRMAN
JEFFERSON PARISH COUNCIL

Mina L...

Ann M. Dindry

Timothy R. Hayes

Jerry S. Hayes

Paul P. Bla...

Charles M. Hudson

Charles M. Hudson

[Signature]

[Signature]

MARRERO-ESTELLE VOLUNTEER
FIRE COMPANY NO. 1

MARRERO-HARVEY VOLUNTEER
FIRE COMPANY NO. 1, Inc.

MARRERO-RAGUSA VOLUNTEER
FIRE COMPANY NO. 3

On motion of Mr. Lee, seconded by Mr. Capella, the following resolution was offered:

RESOLUTION NO. 103561

A resolution authorizing the extension of the contract with **Marrero-Estelle Volunteer Fire Company No. 1, Marrero-Harvey Volunteer Fire Company No. 1, Inc. and Marrero-Ragusa Volunteer Fire Company No. 3** to provide fire protection services and equipment to Fire Protection District No. 8 and shall also provide for certain mandatory safeguards and standards and other matters relating thereto.

WHEREAS, Marrero-Estelle Volunteer Fire Company No. 1, Marrero-Harvey Volunteer Fire Company No. 1, Inc. and Marrero-Ragusa Volunteer Fire Company No. 3 currently provide fire protection services under contract to Fire Protection District No. 8; and

WHEREAS, the proposed contract needs to be submitted to and approved by this Council to ensure that the vital services performed by these companies for the Fire Protection No. 8 and their inhabitants are current; and

WHEREAS, the Administration has submitted a proposed contract which has been approved; and

WHEREAS, fire protection services must be provided in Fire Protection District No. 8.

NOW THEREFORE BE IT RESOLVED BY THE JEFFERSON PARISH COUNCIL, Jefferson Parish, Louisiana, acting as governing authority for said Parish:

SECTION 1. The contract between Fire Protection District No. 8 and Marrero-Estelle Volunteer Fire Company No. 1, Marrero-Harvey Volunteer Fire Company No. 1, Inc. and Marrero-Ragusa Volunteer Fire Company No. 3, relative to providing fire protection services and equipment to Fire Protection District No. 8 be and is hereby approved for ten years commencing on the 1st day of June, 2004 and ending on the 31st day of May, 2014.

SECTION 2. The Council Chairman, or in his absence the Vice-Chairman, is hereby authorized to execute any and all documents necessary to execute the above and foregoing.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None

This resolution was declared to be adopted on this the 25th day of May, 2005.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY



EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Resolution 117162
Amending Fire
Protection Contract



On motion of **Mr. Roberts**, seconded by **Mr. Lagasse**, the following resolution was offered:

RESOLUTION NO. 117162

A resolution amending fire protection contracts (collectively referred to as "Contracts") with Third District Volunteer Fire Department, Inc.; Lafitte-Barataria-Crown Point Volunteer Fire Company; Terrytown Fifth District Volunteer Fire Department, Inc.; Harvey Volunteer Fire Company No. 2, Sixth District; Nine Mile Point Volunteer Fire Company No. 1; Live Oak Manor Volunteer Fire Department, Inc.; Bridge City Volunteer Fire Company No. 1; Avondale Volunteer Fire Company; Herbert-Wallace Memorial Volunteer Fire Company; Marrero-Estelle Volunteer Fire Company No. 1; Marrero-Harvey Volunteer Fire Company No. 1; Marrero-Ragusa Volunteer Fire Company No. 3; Grand Isle Volunteer Fire Company No. 1 (hereinafter "Companies") to include restrictions and guidelines on the expenditure of the Contract consideration, and to provide for related matters. (Parishwide)

WHEREAS, The Parish of Jefferson recognizes that the Fire Protection District Number 3, 4, 5, 6, 7, 8, and 9 of the Parish of Jefferson, State of Louisiana ("Districts") pay the Companies the net proceeds of the present millage levied annually on the assessed valuation of property in each District, respectively and other funds as set forth in the Contracts as "Contract Consideration" for fire suppression and fire prevention services; and

WHEREAS, the Districts and the Companies further recognize the need to more clearly set forth the types of expenditures necessary to and incidental to the performance of the Companies' obligations under the Contracts desire to implement restrictions and guidelines on the Companies' use of the Contract Consideration; and

WHEREAS, the Districts and the Companies desire to amend the Contracts in an effort to perform their respective obligations in the most fiscally prudent manner.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana, and Fire Protection District Numbers 3, 4, 5, 6, 7, 8, and 9 of the Parish of Jefferson, State of Louisiana ("Districts"), hereby resolves that:

SECTION 1. Section X – Consideration Due Companies, of all Contracts between the Districts and Third District Volunteer Fire Department, Inc.; Lafitte-Barataria-Crown Point Volunteer Fire Company; Terrytown Fifth District Volunteer Fire Department, Inc.; Harvey Volunteer Fire Company No. 2, Sixth District; Nine Mile Point Volunteer Fire Company No. 1; Live Oak Manor Volunteer Fire Department, Inc.; Bridge City Volunteer Fire Company No. 1; Avondale Volunteer Fire Company; Herbert-Wallace Memorial Volunteer Fire Company; Marrero-Estelle Volunteer Fire Company No. 1; Marrero-Harvey Volunteer Fire Company No. 1; Marrero-Ragusa Volunteer Fire Company No. 3; Grand Isle Volunteer Fire Company No. 1 (hereinafter "Companies") is hereby amended to add the following provisions:

(5) COMPANIES acknowledge and agree to utilize the Contract Consideration in connection with satisfying its obligations under the Contract solely for the following purposes:

(i) to acquire and maintain, trucks, apparatus and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, uniforms, food, tools, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software and other similar items necessary and incidental to efficiently satisfy the obligations under the Contract;

(ii) to hire, train, compensate and equip firefighters, operators and officers as approved by the Companies' duly elected Board(s) of Directors;

(iii) to recruit, train, equip and retain volunteer firefighters in accordance with the Companies' directives and by-laws;

(iv) to purchase, construct and maintain immovable property to serve as fire stations, administrative offices, maintenance facilities and warehouses necessary to support all of the equipment,

supplies and personnel required to satisfy the obligations under the Contract; and

(v) to provide for health and physical fitness expenses including gym memberships and wellness programs for all paid and volunteer firefighters in accordance with National Fire Protection Association standards.

(6) The Companies acknowledge and agree that each shall not use the Contract Consideration for the purchase of any of the following:

- (i) Alcoholic beverages;
- (ii) training, travel gifts or supplies for non-firefighting personnel;
- (iii) awards or gifts in excess of **Fifty and 00/100 Dollars (\$50.00)** per twelve (12) month period for paid or volunteer members of the Company;
- (iv) training, travel, education or expenses that are not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response or emergency management.

(7) All travel or training and related items procured by the Companies and utilizing Contract Consideration for the purchase thereof shall be subject to the following conditions and limitations:

- (i) All travel and training shall be limited to the Companies' firefighting members.
- (ii) Individuals eligible for travel shall be limited to one (1) out-of-state trip per calendar year, unless otherwise authorized by a majority vote of the Jefferson Parish Council, provided however, that this limitation on travel shall not be applicable to travel necessary for inspection and acceptance of new fire trucks prior to delivery.

(iii)(a) Meals

(1) Reimbursement for all meals shall be based on the latest IRS Publication No. 1542 "Per Diem Rates". Tips on the meals are included in the per diem allowance and shall not be separately reimbursed.

(2) Per diem for meals shall be reimbursed in accordance with the following schedule:

BREAKFAST: Departure-before 6:00 a.m.
 Return-after 9:00 a.m.

LUNCH: Departure-before 10:00 a.m.
 Return-after 2:00 p.m.

DINNER: Departure-before 4:00 p.m.
 Return-after 8:00 p.m.

(3) No per diem shall be reimbursed to individuals attending a seminar/training event wherein meals are included. For breakfast, this shall include any coffee and continental breakfast (e.g., biscuits, croissants Danish or other similar items). Individuals are expected to participate in any lunch or dinner functions provided by the seminar or training since it is the duty of the individual to participate fully in all training activities paid for by the Companies.

(b) Hotel

(1) In an effort to obtain the most reasonable and cost effective rates, the Companies shall choose sites within a reasonable vicinity of the location where the Company business is being conducted.

(2) Individuals staying with relatives or friend shall not be eligible for hotel reimbursement.

(3) Miscellaneous hotel room expenses shall not be reimbursed except for business related phone calls and internet access charges.

(c) Automobile Rentals-Individuals who anticipate the need for automobile rental must document the need, in writing, prior to out of town travel. The Company's Board of Directors shall approve all such items by resolution.

(d) Transportation

(1) Reimbursement for additional airline costs for baggage shall be authorized only if such baggage contains equipment or supplies necessary for the purpose of the air travel, or if the scope of the individual's personal baggage for which the cost is levied is reasonable.

(2) Individuals must provide a cost comparison to the Board of Directors when proposing to use a personal vehicle instead of air travel. The Company shall reimburse for the more cost effective mode of transportation.

(e) Personal Vehicle

(1) Mileage reimbursement shall be calculated using the rates authorized by the IRS.

(2) Mileage shall be reimbursed starting from the place of employment to the destination and back. Original receipts for parking must be included for reimbursement.

(3) Individuals already receiving mileage allowances must travel in excess of five hundred (500) miles in order to be eligible for reimbursement.

(4) All private vehicles used for Company business shall be insured in accordance with Louisiana law.

(5) When two or more individuals travel for Company business in the same vehicle, only individual shall be eligible for mileage reimbursement.

SECTION 2. These amendments shall be effective upon execution by both parties.

SECTION 3. The Council Chairman, or in his absence the Vice-Chairman, is hereby authorized to sign any and all documents necessary to execute the above and foregoing amendments.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 27th day of July, 2011.

La. R.S. 39:704



RS 39:704

§704. Proceeds of special tax

The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used.

Acts 1986, No. 687, §1.

La. R.S. 40:1510



RS 40:1510

§1510. Expenditure of public funds for awards, recognition, and meals

A. Notwithstanding any provision of law to the contrary, a fire protection district, municipal fire department, or volunteer fire department may expend public funds in connection with the following activities:

(1) The purchase of a plaque, trophy, certificate, medal, or similar memento to acknowledge outstanding achievement or valiant act of personnel not to exceed one hundred dollars.

(2) Meals, snacks, or refreshments for firefighters involved in fire department related meetings, workshops, training programs, or performing of emergency services not to exceed twenty-five dollars per person.

(3) The implementation and execution of a length of service awards program. For the purposes of this Paragraph, a length of service awards program shall mean a program established by the fire protection district, municipal fire department, or volunteer fire department that provides a monetary benefit, based upon service, to eligible volunteer firefighters as determined by the fire protection district, municipal fire department, or volunteer fire department. The length of service awards program shall not be considered a vested right nor entitle the recipient to any other benefit not directly related to the program's monetary benefit. The length of service award shall not be considered permanent and may be discontinued at any time.

B. The provisions of this Section shall not be construed to prohibit or restrict the use of public funds to pay or defray the reasonable expenses of travel and lodging required for attendance at any conference or convention for the purpose of educating or training fire department personnel with regard to their public duties and responsibilities.

Acts 2012, No. 349, §1; Acts 2013, No. 262, §1.

La. Attorney General
Opinion 03-0157



July 11, 2003
Opinion Number 03-0157

Ms. Donna L. Vicknair
Administrative Specialist
St. John the Baptist Parish
Department of Public Safety
1801 West Airline Highway
LaPlace, Louisiana 70068-3334

47-A-1 FIRE PROTECTION DISTRICTS
90-A-2 PUBLIC FUNDS – Loan, Pledge or Grants

Regards the expenditure of the proceeds of a ¼ cent sales and use tax collected by the parish of St. John the Baptist Parish for fire protection for a variety of explicit purposes on behalf of volunteer firemen, including meals, awards and travel.

Dear Ms. Vicknair:

Reference is made to your request for an opinion of this office regarding the expenditure of the proceeds of a ¼ cent sales and use tax (the "Tax") collected by the parish of St. John the Baptist Parish for fire protection. You have kindly provided the undersigned with a copy of the proposition approved by the electors with regard to the Tax, which you advise was adopted in October of 1984. As set forth in that proposition, the Tax is levied and collected for use as follows:

"...the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used for providing fire protection throughout the Parish through the acquisition of fire fighting equipment, lands, buildings and machinery, as may be necessary, and to pay the operation and maintenance cost of firefighting personnel, including salaries, with said funds to be dedicated for expenditure by the Parish Governing Authority in each of the seven Councilmantic Districts of the Parish in proportion that the population of each Councilmantic District bears to the population of the entire Parish pursuant to an agreement with the [various volunteer fire departments]...funds allocated to each area served by the designated fire departments shall be kept in a special account for expenditure only in that area of service..." (Emphasis added).

Specifically, you seek an opinion of this office regarding the expenditure of the revenues generated by the Tax (presumably by or on behalf of, and from the funds segregated for each individual volunteer fire department, in accordance with the proposition) for a variety of explicit purposes, as follows:

1. Meals at Volunteer Fire Department meetings, workshops or training programs.
2. Food and awards for a Firemen's banquet.

3. Flowers for a hospitalized fireman.
4. Expenses associated with conferences/conventions held at a location 50 miles/one hour from home, and in out of state locations.

Before addressing each of the above listed purposes, we note for your attention that the laws of the State of Louisiana provide that the use of the proceeds of a sales and use tax adopted at an election in the State of Louisiana is dictated solely by the proposition approved by the voters. **R.S. 33:2723; R.S. 33:2714; R.S. 39:704.** In accord: Attorney General's Opinion Nos. 01-269, 98-421, 98-287, 96-246, 95-145, 94-540, 94-346, 93-424, 93-47 and 92-50.

We also note for your attention the provisions of **La. Const. (1974) Art. VII, Sec. 14**, which contains the constitutional standard for the lawful use of public funds and property. **La. Const. Art. VII, Sec. 14(A)** generally prohibits the state and its political subdivisions from loaning, pledging or donating public funds, assets or property to persons, associations or corporations, public or private.

This office has long recognized the caution which must be exercised in the expenditure of public funds. Historically, the Attorney General has followed the Louisiana Supreme Court's interpretation of **La. Const. Art. VII, Sec. 14**, as set forth in *City of Port Allen v. Louisiana Mun. Risk*, 439 So.2d 399 (La. 1983), wherein the Court states: "...this Section is violated whenever the state or a political subdivision seeks to give up something of value when it is under no legal obligation to do so."

The previous opinions of this office recognize that the requirement of a legal obligation to expend public funds or use public property is the threshold, but not the only predicate for the constitutionality of the expenditure or use. **The expenditure must also be for a public purpose and create a public benefit proportionate to its cost.** Attorney General's Opinion No. 90-63. See also: 02-0125; 01-0389.

1. Meals at Volunteer Fire Department meetings, workshops or training programs.

Applying the analysis of Attorney General's Opinion No. 90-63, the first issue to be addressed is whether the volunteer fire departments have a legal obligation to conduct meetings, workshops and training programs. Clearly, in order for any fire department, and indeed many organizations, to properly conduct business and communicate with and train personnel, necessary and proper meetings, workshops and training programs are appropriate. Such meetings, workshops and training sessions also clearly serve the public purpose and create a public benefit of promoting proper and efficient fire protection by the various volunteer fire departments.

The only remaining issue to be examined is whether the provision of meals at such meetings, workshops and training sessions, as well as the cost thereof, is proportionate to the public benefit the particular meeting, workshop or training session serves.

In Attorney General's Opinion No. 02-0125, with regard to the expenditures at business lunches or dinners hosted by a Port Commission for its clients and customers, this office stated:

"The primary concern is the reasonableness of the expenditure under the circumstances.

Under the strictest interpretation of La. Const. Art. VII, Sec. 14 (1974), providing even 'coffee, soft drinks and donuts' is a prohibited gratuitous alienation of public funds. Thus, this office has developed the three-pronged reasonableness test examining the legal obligation of the public officials combined with the public purpose and public benefit of the event."

In other words, it is the reasonableness of the expenditure under the circumstances, which controls. Thus, serving coffee or soft drinks, and perhaps a moderately priced lunch or snacks, to firemen attending an all day workshop would appear reasonable. Serving reasonable meals to volunteer firemen attending lunch time meetings scheduled to accommodate them at a time when they are not otherwise required to be in attendance at their places of regular employment would also seem reasonable. - Serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable.

2. Food and awards for a Firemen's banquet

As previously noted, in *City of Port Allen v. Louisiana Mun. Risk*, 439 So.2d 399 (La. 1983), the Court stated that La. Const. Art 14 is violated whenever "...a political subdivision seeks to give up something of value when it is under no legal obligation to do so." This office is unaware of any legal obligation or authority that has been placed upon political subdivisions such as fire districts which would require the fire district to utilize public funds to defray the costs associated with a firemen's banquet.

- The Office of the Attorney General has historically opined that the payment or reimbursement for food, drink, or the expenses associated with parties and other types of celebratory functions, from public funds, is improper under La. Const. Art. VII, Sec. 14. Pertinently, Attorney General's Opinion No. 94-115 determined that the Parish of St. Charles could not fund a Civil Service Awards luncheon. Also pertinent are Opinion Nos. 91-589-A and 76-1680, both of which determined that public funds can not be utilized to defray the cost of Christmas parties for public employees. We also direct

your attention to Opinion No. 76-1680, which provides that public funds cannot be utilized for payment of expenses associated with a banquet to honor public retirees. Accordingly, we are constrained to advise that public funds cannot be utilized to purchase food for, or defray the cost of, a firemen's banquet.

In spite of our opinion with regard to the costs associated with a banquet, this office has opined that awards in the nature of certificates, pins, plaques, trophies and the like, of moderate cost, are acceptable expenditures of public funds for recognition of public employees. Attorney General's Opinion Nos. 95-210; 92-737; 85-700; 76-1766. Thus, it is our opinion that such moderately priced awards for recognition of long term service, or outstanding service to a fire department, would be permissible.

3. Flowers for a hospitalized fireman.

- This office is unaware of any legal obligation or authority that has been placed upon political subdivisions such as fire districts which would authorize the utilization of public funds to purchase or defray the cost of flowers for a hospitalized fireman. *City of Port Allen v. Louisiana Mun. Risk*, 439 So.2d 399 (La. 1983).

We note for your attention pertinent previous opinions of this office, which determined that public funds cannot be utilized to purchase flowers and gifts for public employees or volunteers, but which also determined that privately funded 'flower and gift funds' can be established. Attorney General's Opinion No. 92-314, addressed to the Houma-Terrebonne Tourist Commission, provides that the public funds of the Commission can not be utilized to purchase Christmas plants or memorial flowers for volunteers. Attorney General's Opinion No. 99-268 determined that a Sheriff could establish a flower and gift fund composed of strictly voluntarily contributed private funds from employees, as long as the funds were not commingled with any public funds. Most pertinently, Opinion No. 91-421 determined that the Bienville Fire Protection District, Wards 4 & 5, could establish a flower and gift fund for the purchase of flowers and gifts for deaths, birthdays and the like, as long as no public funds were placed in the fund or commingled with the fund, and as long as each donor was made aware that the purpose of the fund was flowers and gifts, as opposed to fire protection.

In our opinion, public funds cannot be used to purchase flowers for a hospitalized fireman. It is also our opinion, however, that flowers could be purchased for a hospitalized fireman a properly established flower and gift fund, as long as no public funds were placed in the fund or commingled with the fund, and as long as each donor was made aware that the purpose of the fund was flowers and gifts, as opposed to fire protection.

4. Expenses associated with conferences/conventions held at a location 50 miles/one hour from home, and in out of state locations.

As with the previous items addressed at your request, the expenditure of public funds for expenses associated with conferences and conventions must be examined with regard to the "legal obligation or authority" requirement imposed by La. Const. Art. VII, Sec. 14. *City of Port Allen v. Louisiana Mun. Risk*, 439 So.2d 399 (La. 1983). As previously noted, the expenditure must also be for a public purpose and create a public benefit proportionate to its cost. Attorney General's Opinion No. 90-63. See also: 02-0125; 01-0389.

Attorney General's Opinion No. 90-63, cited previously herein, addressed the propriety of the use of public funds for professional development and maintenance of skills by public officers and employees. Pertinently, that opinion concludes:

"A public official's legal obligation to provide continuing professional education and training for himself and his staff, using public funds, is a function of the nature of the duties and obligations of his office which he and his staff are required to perform...Implicit in the constitution and laws granting a public official or employee duties to perform, and powers to fulfill those duties, is a strong public policy that public funds may legitimately be used to assist such a public official to acquire, cultivate, or improve the professional skills and scope of knowledge necessary for him or her to exercise those powers and duties wisely, competently, efficiently, and above all, for the public good."

We continue to adhere to the conclusion that public funds may be utilized to educate, enlighten and train public officials and personnel with regard to their public duties and responsibilities. Appropriate education and training provided by a fire department clearly serves a public purpose and creates a public benefit of promoting proper and efficient fire protection by the department and its personnel.

It is the further opinion of this office that if travel is required in order that officials and personnel can attend conferences or conventions that enhance training and/or the ability to provide public service, public funds may also be utilized to pay or defray the reasonable expenses of the travel required for attendance at the conference or convention. The issue which must be addressed, however, is whether the expenditure for travel associated with such conferences and conventions, as well as the cost thereof, is proportionate to the public benefit the particular conference or convention session serves.

In other words, as with the provision of food or meals at firemen's meetings, it is the reasonableness of the expenditure under the circumstances, which controls. Thus, providing for a fireman's reasonable and necessary lodging and expenses at conventions and conferences, either within or without of the state, when attendance at the conference or convention will enhance his ability and/or his department's ability to serve the public would appear reasonable. Providing exclusive or luxurious accommodations for attendance at a conference, when safe, reasonably priced accommodations could instead be provided, would be unreasonable. Providing any lodging at all, when attendance at a conference or convention could reasonably be accomplished by travel back and forth to one's home, at reasonable hours of the day and evening, would appear to be unreasonable.

We trust the foregoing to be of assistance.

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY: _____
JEANNE-MARIE ZERINGUE BARHAM
Assistant Attorney General

RPI/JMZB/dam

Opinion Number 03-0157
Syllabus

47-A-1 FIRE PROTECTION DISTRICTS
90-A-2 PUBLIC FUNDS – Loan, Pledge or Grants

Regards the expenditure of the proceeds of a ¼ cent sales and use tax collected by the parish of St. John the Baptist Parish for fire protection for a variety of explicit purposes on behalf of volunteer firemen, including meals, awards and travel.

Ms. Donna L. Vicknair
Administrative Specialist
St. John the Baptist Parish
Department of Public Safety
1801 West Airline Highway
LaPlace, Louisiana 70068-3334

Date Received:

Date Released: July 11, 2003

Jeanne-Marie Zeringue Barham
Assistant Attorney General

La. Attorney General
Opinion 12-0086



August 7, 2013
Opinion 12-0086

Craig P. Petit, Fire Chief
Luling Volunteer Fire Department
67 Anthony Street
Luling, Louisiana 70070

90-A-1 PUBLIC FUNDS & CONTRACTS
La. Const. art. VII, Sec. 14

Public funds may be spent to provide food and non-alcoholic beverages to volunteer firefighters during training sessions or workshops and during the response to an emergency or attending a public relations event, provided the cost of the meal and beverages are reasonable under the circumstances and proportionate to the benefit received by the public.

Dear Chief Petit:

You have requested an opinion of this office regarding whether public funds may be spent to provide meals and non-alcoholic beverages to volunteer firefighters in any of the following circumstances:

- (a) When volunteer firefighters attend local fire service related training lasting three or more hours when the training occurs in the evenings or on weekends;
- (b) When volunteer firefighters participate in a scheduled departmental work event and/or workshop that is local and lasts three or more hours, most likely taking place on weekends;
- (c) When volunteer firefighters respond to an emergency incident that lasts for three or more hours, starting with the time that the incident is dispatched and ending when the apparatus and other equipment are placed back in service; or
- (d) When volunteer firefighters participate in fire prevention and/or public relations events (such as fire prevention visits to local schools) that last four or more hours.

By way of background, the public funds in question are proceeds from a 1/8 cent sales and use tax levied in St. Charles Parish "to be dedicated and used to provide funds for the purpose of giving fire protection to the property in said Parish, including but not limited to constructing, maintaining and operating said Parish's fire protection facilities and paying the costs of obtaining water for fire protection purposes" . . . and "for the purpose of acquiring buildings, machinery and equipment, including both real and personal property in said Parish and for funding appropriate reserve funds in connection therewith . . ." These funds are collected by the Parish and are transferred to the St. Charles Firemen's Association ("Association") by contract between the two entities. In

exchange for the tax dollars, the Association agrees to provide fire protection to St. Charles Parish.

Louisiana law provides that the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. La. R.S. 39:704. Additionally, Louisiana jurisprudence provides that special tax authorizations must be strictly construed. *Police Jury of the Parish of Acadia v. All Taxpayers, et al.*, 95-145 (La. App. 3 Cir. 3/29/95), 653 So.2d 94, *rehearing denied*; *Hemler v. Richland Parish School Board*, 76 So. 585 (La. 1917); *Watkins v. Ouachita Parish School Board*, 136 So. 591 (La. 1931); *Hodnett v. Monroe City School Board*, 277 So.2d 598 (La. App. 2 Cir. 1972) and *Brock v. St. James Parish Council*, 407 So.2d 1265 (La. App. 4 Cir. 1981), *writ denied*. It has consistently been the opinion of this office that sales and use tax proceeds must be used solely for the purposes approved by the voters. La. Atty. Gen. Op. Nos. 12-0089, 09-0150. You have not asked, and we offer no opinion on, whether the particular tax proceeds in question may be used to purchase food and beverages for volunteer firefighters. The opinion below focuses on the use of public funds in general and is not specific to the tax proposition approved by the voters.

Because your questions involve the expenditure of public funds, our response is provided in light of La. Const. art. VII, Sec. 14, which generally prohibits public funds from being gratuitously alienated, and provides as follows:

Section 14(A) Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private ...

In order for an expenditure to be permissible under this constitutional provision, the public entity spending the funds must have the legal authority to make the expenditure and must show: (i) a public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue; (ii) that the expenditure or transfer, taken as a whole, does not appear to be gratuitous; and (iii) that the public entity has a demonstrable, objective, and reasonable expectation of receiving at least equivalent value in exchange for the expenditure or transfer of public funds. See *Board of Directors of the Industrial Development Board of the City of Gonzales, Louisiana, Inc. v. All Taxpayers, Property Owners, Citizens of the City of Gonzales, et al.*, 2005-2298 (La. 9/6/06), 938 So.2d 11.

Our office has previously opined on the circumstances in which public funds may be used to purchase food and beverages during work related training. In La. Atty. Gen. Op. No. 03-0157, this office addressed whether public funds collected in St. John the Baptist Parish could be used to provide volunteer firefighters meals, awards, and travel

expenses. With regard to whether meals could be provided for volunteer firefighters at training programs or workshops, our office stated the following:

Clearly, in order for any fire department, and indeed many organizations, to properly conduct business and communicate with and train personnel, necessary and proper meetings, workshops and training programs are appropriate. Such meetings, workshops and training sessions also clearly serve the public purpose and create a public benefit of promoting proper and efficient fire protection by the various volunteer fire departments. The only remaining issue to be examined is whether the provision of meals at such meetings, workshops and training sessions, as well as the cost thereof, is proportionate to the public benefit the particular meeting, workshop or training session serves.

La. Atty. Gen. Op. No. 03-0157.

The opinion ultimately concluded that it is the reasonableness of the expenditure under the circumstances which controls. Thus, serving coffee or soft drinks, and perhaps a moderately priced lunch or snacks, to firemen attending an all day workshop would appear reasonable. The opinion further provides that serving reasonable meals to volunteer firemen attending lunch time meetings scheduled to accommodate them at a time when they are not otherwise required to be in attendance at their places of regular employment would also seem reasonable. *Id.* Serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable. *Id.*

It remains our opinion that public funds may be utilized to educate and train public officials and personnel with regard to their duties and responsibilities, including, in some instances, providing meals during the training. Appropriate education and training provided to a volunteer fire department clearly serves a public purpose and creates a public benefit of promoting proper and efficient fire protection by the department and its personnel. Public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime and it is necessary to conduct the training at that time. The cost of the meal must be reasonable under the circumstances and must be proportionate to the benefit that the public receives. The question of what type of food or drink is reasonable is a factual determination that our office cannot make. We also caution you to consider the frequency of the training sessions when determining whether to provide participants a meal. If training occurs on a regular basis and is part of the firefighters normal working hours, it may be less reasonable to use public funds to provide meals.

Your third scenario asks whether public funds may be spent to provide a meal to volunteer firefighters who respond to an emergency incident that lasts for three or more hours, starting with the time that the incident is dispatched and ending when the apparatus and other equipment are placed back in service. Although responding to emergency situations is part of a volunteer firefighters' position, such events are unscheduled and may occur at normal mealtimes, thereby not giving the firefighter the option to make alternate plans. If responding to an emergency incident causes the firefighter to miss what would otherwise be his mealtime, it may be reasonable and therefore permissible to provide that firefighter with food. Although your question asks about an emergency incident lasting three or more hours, we note that it is not the length of the emergency that is determinative; rather, the totality of the circumstances must be considered. Because of the number of different scenarios possible under this question, we cannot provide you with a definite answer. You must review the facts on a case-by-case basis in order to determine whether providing a meal would violate La. Const. art. VII, Sec. 14.

The same holds true for your final scenario, where you ask whether meals can be provided to volunteer firefighters when they must participate in fire prevention and/or public relations events (such as fire prevention visits to local schools) that last four or more hours. As stated above, you must review the facts on a case-by-case basis in order to determine whether providing a meal would violate La. Const. art. VII, Sec. 14.

In conclusion, it is the opinion of this office that public funds may be spent on food and non-alcoholic beverages to be served to volunteer firefighters during training sessions or workshops when such session or workshop is scheduled during normal mealtime hours and it is necessary to conduct the training at that time. The cost of the meal must be reasonable under the circumstances and must be proportionate to the benefit received by the public. Public funds may also be spent to provide food and beverage to a volunteer firefighter who has to work through mealtime due to responding to an emergency or attending a public relations event. Consideration should be given to the reasonableness of the expenditure and whether it is proportionate to the public benefit it provides.

We trust this adequately responds to your request. If you should have any questions about the response contained herein, please feel free to contact our office.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

BY:

MICHAEL J. VALLAN
Assistant Attorney General

JDC/MJV/chb

Opinion 12-0086
Syllabus

90-A-1 PUBLIC FUNDS & CONTRACTS
La. Const. art. VII, Sec. 14

Public funds may be spent to provide food and non-alcoholic beverages to volunteer firefighters during training sessions or workshops and during the response to an emergency or attending a public relations event provided the cost of the meal and beverages are reasonable under the circumstances and proportionate to the benefit received by the public.

Craig P. Petit, Fire Chief
Luling Volunteer Fire Department
67 Anthony Street
Luling, Louisiana 70070

Date Received:

Date Released: August 7, 2013

Michael J. Vallan
Assistant Attorney General

La. Attorney General
Opinion 15-0080



August 25, 2015
OPINION 15-0080

47-A-1 FIRE PROTECTION DISTRICTS

La. R.S. 24:513	La. R.S. 33:2101
La. R.S. 38:2211	La. R.S. 39:1302
La. R.S. 44:1A	La. R.S. 42:13

The Honorable Bryan J. Adams
 State Representative, District 85
 P.O. Box 1387
 Gretna, LA 70054

A 501(c)3 Volunteer Fire Department (VFD) is not a public entity. A VFD performing a governmental function and receiving public funds is considered a public body subject to the Louisiana Public Records Law (La. R.S. 44:1 *et seq.*), but only to the extent that its records are connected to the receipt or expenditure of public funds. Further, a VFD is considered a quasi-public entity subject to the Audit Law (La. R.S. 24:511 *et seq.*), if it meets at least one of the elements enumerated in La. R.S. 24:513(A)(1)(b)(i)-(v). However, a VFD is not subject to the Public Bid Law (La. R.S. 38:2211 *et seq.*), Open Meetings Law (La. R.S. 42:1 *et seq.*), or the Local Government Budget Act (La. R.S. 39:1301 *et seq.*).

Dear Representative Adams:

You have requested an Attorney General's opinion as to whether a 501(c)3 Volunteer Fire Department ("VFD") performing firefighting services for a public entity, and receiving public funds, is considered a private, public or quasi-public entity. In addition, you ask whether a non-profit VFD must comply with state laws including, but not limited to, the Open Meetings Law, Public Records Law, Public Bid Law, Local Government Budget Act, etc.

As an initial matter, we note that the classification of a VFD as a private, public or quasi-public entity is a question of fact which depends on different factors, such as the manner in which the department was created, the extent of public funding and the degree of control, if any, by the public entity.¹ Because this office does not serve as a fact finder, we address your inquiry by describing the law applicable to VFDs in general.

In *State v. Smith*, 357 So.2d 505 (La. 1978), the Louisiana Supreme Court held that in order for an entity to be considered public, the following four factors must be considered: (1) whether the entity was created by the legislature; (2) whether its powers were specifically defined by the legislature; (3) whether the property of the entity belongs to the public; and (4) whether the entity's functions are exclusively of a public

¹ See La. Atty. Gen. Op. No. 02-36.

character and performed solely for public benefit.² Further, all four factors must be present in order for a court to determine that an entity is public.³

Your request states that the VFD is a private, non-profit organization.⁴ None of the facts indicate that the VFD was created by the legislature or that its powers are specifically defined by the legislature. Thus, since the VFD fails to meet the *Smith* factors, it follows that the VFD is not a public entity.

Whether a VFD can be considered a strictly private corporation or a quasi-public entity depends on the body of laws under analysis. To illustrate:

The Public Records Law (La. R.S. 44:1 *et seq.*) applies to all public bodies, including "a public or quasi-public nonprofit corporation designated as an entity to perform a governmental or proprietary function."⁵ The Supreme Court of Louisiana in *Guste v. Nicholls College Foundation*, 564 So. 2d 682 (La. 1990), and the First Circuit, on remand, at 592 So. 2d 419 (La.App. 1 Cir. 1991) *writ denied*, 593 So. 2d 651 (La. 1992), confirmed that intrinsically private, non-profit corporations, to the extent they take on the performance of a governmental function and use public funds and resources, are subject to the Public Records Act. The inspection of public records, however, is limited to those records related to the use of public funds.⁶ The *Nicholls* court stated:

If a private corporation accepts public money from a public body in the discharge of the latter's constitutional or legal duties, it must disclose records *concerning those transactions*, including the receipt and expenditure of those funds. If those corporations wish to avoid divulging nonpublic receipts and expenditures, they need only maintain separate and distinct books, accounts and records.⁷ (Emphasis added).

According to your request, the VFD performs a governmental function by providing firefighting services for a public entity in benefit of the community and receives public funds. As such, said VFD is subject to the Public Records Law.⁸

In contrast to the Public Records Law, the receipt or expenditure of public funds is not necessary to be considered a quasi-public entity under the Audit Law (La. R.S. 24:511 *et seq.*).⁹ La. R.S. 24:513(A)(1)(a) gives the Louisiana Legislative Auditor the authority

² *State v. Smith*, 357 So.2d 505, 507-08 (La. 1978).

³ *Property Insurance Association of Louisiana v. Theriot*, 09-1152 (La.3/16/10), 31 So.3d 1012, 1015 ("PIAL").

⁴ La. R.S. 33:2101 authorizes a parish or fire district to contract with a VFD to provide fire protection; however, "being paid for services by contract with public funds does not make a contracting party public." *PIAL*, *supra* at p. 1019.

⁵ La. R.S. 44:1(A)(1).

⁶ *Carter v. Fench*, 322 So. 2d 305, 307 (La. Ct. App. 1975) *writ denied*, 325 So. 2d 277 (La. 1976).

⁷ *Nicholls*, *supra*, at p. 689.

⁸ See La. Atty. Gen. Op. Nos. 06-0171, 02-36, and 79-858.

⁹ La. Atty. Gen. Op. No. 11-0189A.

to "compile financial statements and to examine, audit or review the books and accounts of...quasi-public agencies or bodies." A quasi-public agency or body, pursuant to La. R.S. 24:513(A)(1)(b), is defined as follows:

- (i) An organization, either not-for-profit or for profit, created by the state of Louisiana or any political subdivision or agency thereof, any special district or authority, or unit of local government to perform a public purpose.
- (ii) An organization, either not-for-profit or for profit, that is a component unit of a governmental reporting entity, as defined under generally accepted accounting principles.
- (iii) An organization, either not-for-profit or for profit, created to perform a public purpose and having one or more of the following characteristics:
 - (aa) The governing body is elected by the general public.
 - (bb) A majority of the governing body is appointed by or authorized to be appointed by a governmental entity or individual governmental official as a part of his official duties.
 - (cc) The entity is the recipient of the proceeds of an ad valorem tax or general sales tax levied specifically for its operations.
 - (dd) The entity is able to directly issue debt, the interest on which is exempt from federal taxation.
 - (ee) The entity can be dissolved unilaterally by a governmental entity and its net assets assumed without compensation by that governmental entity.
- (iv) Any not-for-profit organization that receives or expends any local or state assistance in any fiscal year. Assistance shall include grants, loans, transfers of property, awards, and direct appropriations of state or local public funds. Assistance shall not include guarantees, membership dues, vendor contracts for goods and services related to administrative support for a local or state assistance program, assistance to private or parochial schools except as provided in R.S. 17:4022, assistance to private colleges and universities, or benefits to individuals.
- (v) Any organization, either not-for-profit or for profit, which is subject to the open meetings law and derives a portion of its income from payments received from any public agency or body.

Relevant to our analysis is *Louisiana High School Athletics Ass'n, Inc. v. State*, 12-1472 (La. 1/29/13), 107 So.3d 583 (*LHSAA*). In essence, the *LHSAA* decision focuses on whether La. R.S. 24:513(A)(1)(b)(v), defining a "quasi-public" agency or body for the limited purpose of being subject to the authority of the Louisiana Legislative Auditor, is applicable to the *LHSAA*. The Court reasoned that whether the statute applies to the *LHSAA* depends upon whether the *LHSAA* is subject to the Open Meetings Law and receives public funding.¹⁰

¹⁰ *LHSAA*, *supra* at p. 603.

After determining that the “connexity” factor is not one which should be considered in whether or not an entity is a “public body” under La. R.S. 42:13,¹¹ the court analyzed whether the LHSAA (1) performs a government function or performs a function which, by law, is entrusted to other public bodies; (2) is funded by public money; and (3) exercises policy-making, advisory, and administrative functions. Ultimately, the court concluded that “the LHSAA is not a ‘public agency or body’ for purposes of the Open Meetings Law and therefore, cannot be a ‘quasi public agency or body,’ as defined in La. R.S. 24:513(A)(1)(b)(v).”¹²

Thus, a VFD will be classified as a quasi-public agency or body for purposes of the Louisiana Audit Law, and subject to the audit and oversight authority of the Legislative Auditor, if it meets at least one of the elements enumerated in La. R.S. 24:513(A)(1)(b)(i)-(v).¹³

Even if an entity is a quasi-public body for purposes of another set of laws, our office has opined that a VFD does not qualify as a “public entity”¹⁴ within the meaning of Public Bid Law (La. R.S. 38:2211 *et seq.*); as a “political subdivision”¹⁵ under the Local

¹¹ The LSHAA decision overruled *Spain v. Louisiana High School Athletic Association*, 398 So.2d 1386 (La. 1981), which included the connexity element as a relevant factor.

¹² LHSAA, *supra* at p. 609.

¹³ See La. Atty. Gen. Op. Nos. 06-0171, 02-36, 90-271 and 84-583.

¹⁴ The Public Bid Law, La. R.S. 38:2211(A)(11) states, in relevant part, as follows:

“Public entity” means and includes the state of Louisiana, or any agency, board, commission, department, or public corporation of the state, created by the constitution or statute or pursuant thereto, or any political subdivision of the state, including but not limited to any political subdivision as defined in Article VI Section 44 of the Constitution of Louisiana, and any public housing authority, public school board, or any public officer whether or not an officer of a public corporation or political subdivision. “Public entity” shall not include a public body or officer where the particular transaction of the public body or officer is governed by the provisions of the model procurement code.

¹⁵ The Local Government Budget Act, La. R.S. 39:1302 reads, in pertinent part:

(1) “Political subdivision” means any:

(a) Parish governing authority and all districts, boards, or commissions created by such parish governing authority either independently or in conjunction with other units of government.

(b) Municipality and all boards and commissions created by such municipality, either independently or in conjunction with other units of government.

(c) School board.

(d) Special district created pursuant to and under the authority of Article VI, Section 16 or 19 of the Louisiana Constitution.

(e) City court.

(f) District public defender office.

(g) Housing authority.

(h) Mortgage authority.

(i) Political subdivisions of the state not included within the state’s Comprehensive Annual Financial Reports.

(j) Registrar of voters.

(k) Independently elected parish offices, including the office of assessor, clerk of district court, coroner, district attorney, sheriff, and judges, but only insofar as their judicial expense funds, as provided for in Title 13 of the Louisiana Revised Statutes of 1950.

Government Budget Act (La. R.S. 39:1301 *et seq.*); as a "governmental body"¹⁶ under the Procurement Code (La. R.S. 39:1551 *et seq.*); or a "public body"¹⁷ under the Open Meetings Law (La. R.S. 42:1 *et seq.*).¹⁸

Specifically, when analyzing a VFD under the Open Meetings Law, we note that the fact that the VFD is set up as a private non-profit corporation is not dispositive of the question of whether it is a public body for the purpose of the Open Meetings Law. Moreover, the mere fact that the VFD receives public money does not make it a public body for the purpose of the Open Meetings Law.¹⁹

The facts presented in your request do not state that the VFD has any policy making, advisory, or administrative functions. Consequently, since the VFD lacks these types of functions to be considered a public body as defined in La. R.S. 42:13(A)(3), it follows that a VFD is not subject to the Louisiana's Open Meetings law.²⁰

In sum, it is the opinion of this office that a 501(c)3 Volunteer Fire Department (VFD) is not a public entity. A VFD performing a governmental function and receiving public funds is considered a public body subject to the Louisiana Public Records Law (La. R.S. 44:1 *et seq.*), but only to the extent that its records are connected to the receipt or expenditure of public funds. Further, a VFD is considered a quasi-public entity subject to the Audit Law (La. R.S. 24:511 *et seq.*), if it meets at least one of the elements enumerated in La. R.S. 24:513(A)(1)(b)(i)-(v). However, such a VFD is not subject to the Public Bid Law (La. R.S. 38:2211 *et seq.*), Open Meetings Law (La. R.S. 42:1 *et seq.*), or the Local Government Budget Act (La. R.S. 39:1301 *et seq.*).

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

¹⁶ The Procurement Code, La. R.S. 39:1556(24) defines a governmental body as an entity within the executive or judicial branch of state government.

¹⁷ The Open Meetings Law, La. R.S. 42:13(A)(3) provides, in relevant part, as follows:

"Public body" means village, town, and city governing authorities; parish governing authorities; school boards and boards of levee and port commissioners; boards of publicly operated utilities; planning, zoning, and airport commissions; and any other state, parish, municipal, or special district boards, commissions, or authorities, and those of any political subdivision thereof, where such body possesses policy making, advisory, or administrative functions, including any committee or subcommittee of any of these bodies enumerated in this paragraph.

¹⁸ La. Atty. Gen. Op. No. 06-0171.

¹⁹ La. Atty. Gen. Op. No. 13-0043.

²⁰ See, for example, La. Atty. Gen. Op. No. 13-0043 (The Rapides Primary Health Care Center, Inc., a federally qualified health care center and non-profit corporation is not required to comply with the Open Meetings Law); and La. Atty. Gen. Op. No. 14-0106 (The Greater New Orleans Sports Foundation and the New Orleans Super Bowl XLVII Host Committee, which receive public funds, are not considered public bodies for purposes of the Open Meetings law).

OPINION 15-0080
Representative Bryan J. Adams
Page 6

Yours very truly,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

By:

Ethel Solache Graham
Assistant Attorney General

JDC: ESG

La. Attorney General
Opinion 15-0130





JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

State of Louisiana
DEPARTMENT OF JUSTICE
P.O. BOX 94005
BATON ROUGE
70804-9005

NOV 30 2015
OPINION 15-0130

90-A-1 PUBLIC FUNDS & CONTRACTS
La. Const. art. VII, § 14

Mr. David Romano, Assistant Chief
Marrero Estelle Volunteer Fire Co. No. 1
2248 Barataria Boulevard
Marrero, LA 70072

Payment of a bonus to employees of the Marrero-Estelle Volunteer Fire Co. No. 1 as part of a Safe Driving Program would not be an appropriate use of the public funds received pursuant to its contract with the Jefferson Parish Fire Protection District to provide fire protection services. Safe driving is part of the ordinary, expected, and required duties of a volunteer of the Marrero-Estelle Volunteer Fire Co. No. 1 and would not further the economy or efficiency of any function related to fire protection.

Dear Mr. Romano,

Your request for an Attorney General's Opinion has been assigned to me for research and reply. On behalf of the Marrero-Estelle Volunteer Fire Co. No. 1 ("Marrero-Estelle"), you have asked our opinion regarding a Safe Driving Program ("Program") which pays employees up to \$1000 a year for each year an employee is not involved in a driving accident. You state that the Program was implemented in order to encourage employees to drive safely and that you have seen a decrease in the amount of accidents as a result. According to your request, the Marrero-Estelle auditor believes the Program is a proper expenditure of the public funds received by Marrero-Estelle pursuant to its contract with the Jefferson Parish Fire Protection District to provide fire protection services.

In La. Atty. Gen. Op. No. 85-0700, our office addressed a similar question of whether a program awarding employees of a Sheriff's department for safe driving was authorized. In that opinion, we distinguished between a merit award and an incentive award, noting that while merit awards do not violate La. Const. art. VII, § 14, as they are given in return for special benefits that the municipality receives, an incentive award for performance ordinarily expected or required by the employee would be a gratuity and, therefore, prohibited. We ultimately expressed our opinion that safe driving constitutes an ordinary, expected, or required duty of the employee and, therefore, the payment of a bonus as a reward for an employee's performance of his or her normal duties would be prohibited by La. Const. art. VII, § 14.

The above analysis is relevant to the proposed payments of the Marrero-Estelle Safe Driving Program. Driving safely is a part of the normal duties of the volunteers of Marrero-Estelle and not an unusual or meritorious action or accomplishment. The payment of a bonus for driving safely does not appear to further the economy or


efficiency of any function related to fire protection. Using the public funds received by Marrero-Estelle pursuant to its contract with the Jefferson Parish Fire Protection District to pay a bonus to its volunteers pursuant to a Safe Driving Program would not appear to be authorized by its contractual and fiduciary duty to expend the funds for fire protection services.

It is therefore the opinion of this office that the payment of a bonus to employees of the Marrero-Estelle Volunteer Fire Co. No. 1 as part of a Safe Driving program would not be an appropriate use of the public funds received by the Marrero-Estelle Volunteer Fire Co. No. 1 pursuant to its contract with the Jefferson Parish Fire Protection District to provide fire protection services.

We hope this sufficiently answers your inquiry; however, if we may be of further assistance, please do not hesitate to contact our office.

With best regards,

JAMES D. "BUDDY" CALDWELL
ATTORNEY GENERAL

By: 
Andrea Barient
Assistant Attorney General

MEVFC
INVENTORY
09/01/2016



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20010	Station 85	CISCO RVS4000 ROUTER/WIRELESS	Board Room	RVS4000	NEEDXX	\$297.50
20011	Station 85	Tv 40" lcd sony	Board Room	KDL40S4100	1297722	\$435.00
20012	Station 85	Phone vodavi	Board Room	3051-71	SFL621425	\$168.00
20013	Station 85	Dvd sony dvps360	Board Room	DVPS360B	1278507	\$112.00
20014	Station 85	Vcr single unit 2 head jcp	Board Room	5066	656AA4214	\$58.00
20015	Station 85	OVEN, PORTABLE BLACK AND DECKER	Board Room			\$158.00
20016	Station 85	PROJECTOR STAND BLACK 26X19	Board Room			\$415.00
20017	Station 85	Fan patton 16" wire	Board Room	U21487		\$118.00
20018	Station 85	Desk 60x31 oak finish	Board Room			\$285.00
20019	Station 85	Chair, padded non rolling blue seat	Board Room			\$71.00
20020	Station 85	Chair, padded non rolling burgundy	Board Room	PLANTO FURNITURE		\$71.00
20021	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20022	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20023	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20024	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20025	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20026	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20027	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20028	Station 85	Chair fixed w/ armrest red seat	Board Room			\$55.00
20029	Station 85	TABLE, CONFERENCE STYLE 6'X12' WOOD	Board Room			\$585.00
20030	Station 83	Chair, leather executive style blk	Board Room			\$220.00
20031	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20032	Station 85	Chair, leather executive style	Board Room			\$220.00
20033	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20034	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20035	Station 85	Chair, leather executive style brn	Board Room			\$220.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20036	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20037	Station 85	Chair, leather executive style brown	Board Room			\$220.00
20038	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20039	Station 85	Chair, leather executive style brn	Board Room			\$220.00
20040	Station 85	Desk chair roll wood arm blue seat	Board Room			\$78.00
20041	Station 85	Helmet white asst chief	Equipment Room	N660C METRO		\$300.00
20042	Station 85	Helmet Lieutenant yellow 852	Equipment Room			\$300.00
20043	Station 85	Helmet yellow no. 833	Equipment Room	METRO 660C		\$300.00
20044	Station 85	Helmet white #840 asst chf	Equipment Room	METRO 660C		\$300.00
20045	Station 85	A/V rolling stand metal 24x28x50	Board Room			\$281.00
20046	Station 85	REFRIGERATOR , BLACK 18CUFT	Coffee Room	LFHT1817LB7	BA22730435	\$580.00
20047	Station 85	Microwave manual timer	Coffee Room		7A2R35974	\$129.00
20048	Station 85	Coffee maker 10 cup b&d	Coffee Room			\$85.00
20049	Station 85	Mini fridge dc12v	Coffee Room	MNBX4		\$55.00
20050	Station 85	VENT HOOD 30 " WHITE	Coffee Room	NAUTILUS		\$129.00
20051	Station 85	Filecabinet 4drawer metal	Coffee Room			\$240.00
20052	Station 85	PHONE, IP, VODAVI	Coffee Room	3015-71	SFL621419	\$150.00
20053	Station 85	Touch n track 859	Coffee Room			\$0.01
20054	Station 85	Touch n track 848	Coffee Room			\$0.01
20055	Station 85	Touch n track est	Coffee Room			\$0.01
20056	Station 85	Chair vinyl white	Coffee Room			\$35.00
20057	Station 85	Chair executive style black	Meeting Room			\$220.00
20058	Station 85	Chair executive style brn	Meeting Room			\$220.00
20059	Station 85	Chair desk roll no arms blue	Meeting Room			\$78.00
20060	Station 85	Desk 60x30 wood single inlet	Meeting Room			\$235.00
20061	Station 85	Chair executive style bronze	Meeting Room			\$220.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20062	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20063	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20064	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20065	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20066	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20067	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20068	Station 85	Chair executive style bronze	Meeting Room			\$220.00
20069	Station 85	Table 39x96 portable	Meeting Room			\$55.00
20070	Station 85	Table 39x96 portable	Meeting Room			\$55.00
20071	Station 85	Table 39x96 portable	Meeting Room			\$55.00
20072	Station 85	MULTIMEDIA PROJECTOR, APPOLO	Meeting Room	VP910	8407M1678	\$1,885.00
20073	Station 85	Chair metal vinyl padded grey	Meeting Room			\$38.00
20074	Station 85	Cart a/v roll 14x20x34	Meeting Room			\$118.00
20075	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20076	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20077	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20078	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20079	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20080	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20081	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20082	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20083	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20084	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20085	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20086	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20087	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20088	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20089	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20090	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20091	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20092	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20093	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20094	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20095	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20096	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20097	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20098	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20099	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20100	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20101	Station 85	Chair Metal Vinyl Grey	Office			\$38.00
20102	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20103	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20104	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20105	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20106	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20107	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20108	Station 85	Chair Metal Vinyl Grey	Meeting Room			\$38.00
20109	Station 85	Computer, virtual box n series	Meeting Room	N	TBD	\$252.00
20110	Station 85	Dell lcd monitor 23"	Meeting Room		CN0KG49T74261	\$145.00
20111	Station 85	Metal cart 24x14x26h	Meeting Room			\$80.00
20112	Station 85	Pc cart glass 26x19x28h	Meeting Room			\$125.00
20113	Station 85	Phone main controller	Meeting Room	XTSCIP	SFK601603	\$0.01



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20114	Station 85	Switvh, managed 24port	Office	SF104		\$545.00
20115	Station 85	Laminator	Meeting Room	IBICO PL260		\$365.00
20116	Station 85	Sharp 70" presentation plasma	Training Room			\$1,800.00
20117	Station 85	Training skeleton	Training Room			\$400.00
20118	Station 85	Document camera	Training Room	P10 ELMO CO	1002367	\$1,700.00
20119	Station 85	Lcd monitor sharp 24"	Training Room	LLS242AW	4C000355	\$180.00
20120	Station 85	Ipad air 32gb	Training Room	MD789LLB	DMPNW0N5FK15	\$800.00
20121	Station 85	Creston lcd controllet	Training Room			\$1.00
20122	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20123	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20124	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20125	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20126	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20127	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20128	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20129	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20130	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20131	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20132	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20133	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20134	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20135	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20136	Station 85	Desk, 24x60 wood top rolling	Training Room			\$285.00
20137	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20138	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20139	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20140	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20141	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20142	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20143	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20144	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20145	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20146	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20147	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20148	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20149	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20150	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20151	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20152	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20153	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20154	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20155	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20156	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20157	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20158	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20159	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20160	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20161	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20162	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20163	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20164	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20165	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20166	Station 85	Chair, metal rolling w/blue vinyl pad	Training Room			\$160.00
20167	Station 85	Lcd tv sharp 42	Training Room	PNU423	4S030765	\$400.00
20168	Station 85	Sharp plasma 60	Training Room			\$1,600.00
20169	Station 85	Dome camera	Training Room			\$125.00
20170	Station 85	Gas detector	Training Room	GAMAX3-4	L40606211	\$250.00
20171	Station 85	Phone vodavi	Training Room	3015-71	SFL621815	\$148.00
20172	Station 85	Monitor , Dell lcd 24"	Training Room	P2412HB	74261	\$180.00
20173	Station 85	N computing citrix terminal	Training Room	TBD	TBD	\$272.00
20174	Station 85	Desk, l desgn wood 66x72	Training Room			\$600.00
20175	Station 85	Office chair low back rolling blk	Training Room			\$285.00
20176	Station 85	Printer hp officejet 8600 pro	Training Room	PRO8600		\$300.00
20177	Station 85	Room trak	Training Chief			\$1.00
20178	Station 85	Room trak	Captain Room			\$1.00
20179	Station 85	Room trak? Westbank engraving on door	Secretary			\$1.00
20180	Station 85	Room trak financial secretary	Secretary			\$1.00
20181	Station 85	Room trak	Secretary			\$1.00
20182	Station 85	BULCAN Gas Stove 6 burner	Kitchen Back			\$7,600.00
20183	Station 85	72" hood vent	Kitchen Back	CAPTIVE AIR 4024R		\$2,800.00
20184	Station 85	Generator Honda 6500 watt	Kitchen Back	EU6500IS		\$1,400.00
20185	Station 85	Freezer dual stainless steel	Kitchen Back	HOSHIZAKI		\$3,500.00
20186	Station 85	Refrigerator stainless vulcan	Kitchen Back			\$2,500.00
20187	Station 85	Chest refrigerator beverage air	Kitchen Back	DW49S	9403103	\$2,155.00
20188	Station 85	Scotsman ice machine	Kitchen Back			\$3,500.00
20189	Station 85	Microwave black 1.4	Kitchen Back	PANASONIC NNS749	AD928501582	\$125.00
20190	Station 85	Hobart electric slicer	Kitchen Back	512	156950	\$448.00
20191	Station 85	Waterless food warmer 48"	Kitchen Back	DUKE MODEL 3044	04K09	\$1,700.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20192	Station 85	Boom box 3cd detachable speak	Kitchen Back	PCXC8BK	09302401	\$100.00
20193	Station 85	Pot 40 gallon stainless	Kitchen Back			\$185.00
20194	Station 85	Vulcan 18" fryer	Kitchen Back	TW35	89V3171	\$148.00
20195	Station 85	Cecil ware 18" fryer	Kitchen Back			\$91.00
20196	Station 85	Phone vodavi	Kitchen Back			\$148.00
20197	Station 85	Frigidaire 36" stove 5 burner	Kitchen Front			\$651.00
20198	Station 85	Broan 36" hood	Kitchen Front	F40.000R		\$445.00
20199	Station 85	Microwave Samsung otr	Kitchen Front	SMH1713S	J5G7WTD800200B	\$180.00
20200	Station 85	Toaster dual	Kitchen Back	FARBERWARE		\$60.00
20201	Station 85	Freezer Frigidaire pro 32" all	Kitchen Front	FPUH19D7LF	WB10841630	\$2,500.00
20202	Station 85	Frigidaire all refrigerator 32"	Kitchen Front	FPRH19D7LF	WA10900983	\$1,800.00
20203	Station 85	Lcd 40" Emerson	Kitchen Front			\$455.00
20204	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20205	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20206	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20207	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20208	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20209	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20210	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20211	Station 85	Chair, wood kitchen bar height	Kitchen Front			\$265.00
20212	Station 85	Automated test system	Kitchen Front			\$2,588.00
20213	Station 85	Hp office jet pro8600	Kitchen Front	CM749	CN32SBXG8Z	\$249.99
20214	Station 85	Dell lcd monitor wide 24"	Kitchen Front		742611BH17LU	\$145.00
20215	Station 85	Phone ip	Kitchen Front			\$148.00
20216	Station 85	Computer terminal citrix ncomputing	Kitchen Front	N500	20083381	\$252.00
20217	Station 85	Radio motorola	Kitchen Front		500CFK1017	\$5,000.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20218	Station 85	Desk 47x24x54 wood	Secretary			\$400.00
20219	Station 85	Office jet pro 8620	Fire Prevention	A7F65-64001	CN51AEK02M	\$299.99
20220	Station 85	Dell 21" lcd monitor	Fire Prevention			\$185.00
20221	Station 85	Dell 21" lcd monitor	Fire Prevention			\$185.00
20222	Station 85	N computing terminal	Fire Prevention			\$272.00
20223	Station 85	Phone ip	Fire Prevention	3015-71	SFL621362	\$148.00
20224	Station 85	Desk main wood lshape 64x72	Fire Prevention			\$400.00
20225	Station 85	Chair high back	Fire Prevention			\$185.00
20226	Station 85	IPad for inpestions	Fire Prevention			\$800.00
20227	Station 85	Chair wood padded low back	Fire Prevention			\$125.00
20228	Station 85	Chair wood padded low back	Fire Prevention			\$125.00
20229	Station 85	Chair padded cloth button tuck	Fire Prevention			\$285.00
20230	Station 85	TV lcd 19"	Fire Prevention			\$185.00
20231	Station 85	Filing cabinet metal 4 drawer 18x25x52	Fire Prevention			\$240.00
20232	Station 85	Chair leather oversize brown	Living Room			\$285.00
20233	Station 85	Phone ip	Living Room	3015-71	SFL621421	\$148.00
20234	Station 85	Chair leather oversize brown	Living Room			\$285.00
20235	Station 85	Chair leather oversize brown	Living Room			\$285.00
20236	Station 85	Love seat brown leather	Living Room			\$269.99
20237	Station 85	Lcd TV Hitachi 32"	Living Room			\$858.00
20238	Station 85	Lcd 60" Samsung	Living Room			\$1,499.00
20239	Station 85	Soundbar ilive	Living Room	ITP231B	0104011692AA	\$285.00
20240	Station 85	Laptop Toshiba 15.5	Living Room			\$1,120.00
20241	Station 85	Media cabinet	Living Room			\$144.00
20242	Station 85	Samsung dvd	Living Room			\$110.00
20243	Station 85	Cisco rvs4000 wireless ap	Living Room			\$298.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20244	Station 85	Paper shredder	Training Chief	FELLOWS 73CI		\$150.00
20245	Station 85	4 drawer file cabinet	Training Chief			\$120.00
20246	Station 85	Metal shelf unit 38x18x60 4 shelf	Training Chief			\$150.00
20247	Station 85	Metal shelf unit 38x18x60 4 shelf	Training Chief			\$150.00
20248	Station 85	Metal shelf unit 38x18x60 4 shelf	Training Chief			\$150.00
20249	Station 85	File cabinet drawer metal	Training Chief			\$115.00
20250	Station 85	Chair executive style black leather	Training Chief			\$285.00
20251	Station 85	Desk wood 60x30	Training Chief			\$445.00
20252	Station 85	Phone Vodavi	Training Chief	3015-71	SFL621536	\$148.00
20253	Station 85	Dell 24" monitor lcd	Training Chief			\$185.00
20254	Station 85	Dell 24" monitor lcd	Training Chief			\$185.00
20255	Station 85	All in one device	Training Chief	OFFICE JET PRO 86	CN27ABK1FP	\$250.00
20256	Station 85	Charger radio	Training Chief		WPLN4114AR	\$136.00
20257	Station 85	No computing terminal	Training Chief			\$252.00
20258	Station 85	Overhead projector analog	Training Chief			\$400.00
20259	Station 85	Metal 2 door upright cabinet 36"	Captain Room			\$300.00
20260	Station 85	Office chair stationary wood / blue cloth	Captain Room			\$285.00
20261	Station 85	Office chair stationary wood / blue cloth	Captain Room			\$285.00
20262	Station 85	Printer all in 1 hp	Captain Room	HP ENVY 5530	CN4QK371CS	\$300.00
20263	Station 85	File cabinet metal 4 drawer	Captain Room			\$240.00
20264	Station 85	Chair office leather rolling high back	Captain Room			\$285.00
20265	Station 85	Desk wood with glass top 36x60	Captain Room			\$600.00
20266	Station 85	Wood hutch dual top shelves 60x24	Captain Room			\$250.00
20267	Station 85	Phone Vodavi	Captain Room	3015-71	SFL621530	\$148.00
20268	Station 85	Dell lcd monitor 24"	Captain Room			\$145.00
20269	Station 85	N computing terminal	Captain Room			\$272.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20270	Station 85	Hutch wood 60x30	Finance Sec.			\$400.00
20271	Station 85	Shredder	Finance Sec.	FELLOWS PS40		\$60.00
20272	Station 85	Chair Executive High Back Red cloth	Finance Sec.			\$285.00
20273	Station 85	Hutch desk 24x60	Finance Sec.			\$455.00
20274	Station 85	Dell monitor 24" lcd	Finance Sec.			\$145.00
20275	Station 85	Citrix terminal n computing	Finance Sec.		184U	\$252.00
20276	Station 85	Canon desktop calculator	Finance Sec.	P23DHV		\$35.00
20277	Station 85	Vodavi phone	Finance Sec.	3015 71	SFL621368	\$148.00
20278	Station 85	Main desk wood n glass 36x60	Finance Sec.			\$500.00
20279	Station 85	Chair stationary red cloth n wood	Finance Sec.			\$285.00
20280	Station 85	Chair stationary red cloth and wood	Finance Sec.			\$285.00
20281	Station 85	File cabinet metal 4 drawer	Finance Sec.			\$200.00
20282	Station 85	File cabinet metal 4 drawer	Finance Sec.			\$200.00
20283	Station 85	Vodavi phone (boxed) 959	Finance Sec.			\$148.00
20284	Station 85	Vodavi phone (boxed) 556	Finance Sec.			\$148.00
20285	Station 85	Vodavi phone (boxed) 955	Finance Sec.			\$148.00
20286	Station 85	Vodavi phone (boxed) 388	Finance Sec.			\$148.00
20287	Station 85	Boots ?? Finance room	Finance Sec.			\$1.00
20288	Station 85	Boots finance room	Finance Sec.			\$1.00
20289	Station 85	Server dell poweredge t410	Equipment Room	T410	32D6HS1	\$2,100.00
20290	Station 85	Workstation dell vostro	Equipment Room		4VV8YR1	\$800.00
20291	Station 85	Apc smart ups 1000	Equipment Room	SMT1000	AS1149112619	\$680.00
20292	Station 85	Apc smart ups 1000	Equipment Room	SMT1000	AS140611021	\$680.00
20293	Station 85	Dell workstation vostro	Equipment Room		4VW4YR1	\$1,200.00
20294	Station 85	24 port switch cisco	Equipment Room	SF102.24	NA	\$435.00
20295	Station 85	Apc backup upS hs500	Equipment Room	BH500NET	3B1119X02930	\$450.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20296	Station 85	Cisco 24 port switch	Equipment Room	SF100.24		\$235.00
20297	Station 85	Monitor acer 17 lcd	Equipment Room			\$140.00
20298	Station 85	Dell workstation vostro	Equipment Room	4VV9YR1	10634113837	\$1,200.00
20299	Station 85	Dell workstation vostro	Equipment Room		4VV4YR1	\$1,200.00
20300	Station 85	Dell workstation vostro	Equipment Room			\$1,200.00
20301	Station 85	Dell workstation vostro	Equipment Room		4VVBXR1	\$1,200.00
20302	Station 85	Dell workstation vostro	Equipment Room		4VW8YR1	\$1,200.00
20303	Station 85	Dell vostro	Equipment Room		4VX6YR1	\$1,200.00
20304	Station 85	Vodavi control panel	Equipment Room	3001-00	SKF60103	\$1,400.00
20305	Station 85	Vitex 16ch dvr	Equipment Room			\$650.00
20306	Station 85	Vodavi digital voice mail	Equipment Room			\$600.00
20307	Station 85	Shelf unit plastic 4 shelf 3x6	Secretary			\$125.00
20308	Station 85	Shelf unit plastic 4 shelf 3x6	Secretary			\$125.00
20309	Station 85	File cabinet metal 4 drawer 18x26	Secretary			\$240.00
20310	Station 85	Stans wood universal 18x16x32	Secretary			\$1.00
20311	Station 85	Shelf unit wood 30x70	Secretary			\$125.00
20312	Station 85	Desk wood 30x60	Secretary			\$445.00
20313	Station 85	Cutter 18x20	Secretary	BOSTON 2618		\$125.00
20314	Station 85	Vodavi phone (disconnected)	Secretary	3015-71	SFL621366	\$148.00
20315	Station 85	Vodavi phone (disconnected)	Secretary	3015-71	SFL621534	\$148.00
20316	Station 85	Dewalt battery screwdriver	Secretary	DCD710	321363	\$115.00
20317	Station 85	Impact wrench electric	Secretary	DCF815	253020	\$90.00
20318	Station 85	Dewalt 12v battery	Secretary	DCB120	N065248	\$35.00
20319	Station 85	Dewalt 12v battery	Secretary	DCB120		\$35.00
20320	Station 85	Dewalt charger	Secretary	DCB100		\$69.00
20321	Station 85	Led flash light	Secretary	UTILITECH		\$10.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20322	Station 85	Kobalt Racher driver	Secretary			\$85.00
20323	Station 85	Kobalt channel pliers	Secretary			\$7.00
20324	Station 85	Kobalt knife	Secretary			\$6.00
20325	Station 85	Ladder 4ft werner aluminum	Secretary			\$150.00
20326	Station 85	Paper binding unit	Secretary			\$85.00
20327	Station 85	Scotch tape dispense system	Secretary	C27		\$25.00
20328	Station 85	File cabinet metal 4 drawer	Blake Offc			\$240.00
20329	Station 85	Engraver electric	Blake Offc	DREMEL 290		\$45.00
20330	Station 85	Wood shelf unit 30x60	Blake Offc			\$250.00
20331	Station 85	Desk hutch 65x30 wood	Blake Offc			\$400.00
20332	Station 85	Hutch shelf unit 30x43	Blake Offc			\$400.00
20333	Station 85	Hutch shelf unit 30x43	Blake Offc			\$400.00
20334	Station 85	Office jet pro 8620 printer	Blake Offc	PRO8620	CN46BC6049	\$299.00
20335	Station 85	Shredder	Blake Offc	DX120P		\$150.00
20336	Station 85	Vodavi phone	Blake Offc	301571	SFL621528	\$148.00
20337	Station 85	Chair leather executive brown	Blake Offc			\$285.00
20338	Station 85	Desk wood glass 36x72	Blake Offc			\$600.00
20339	Station 85	Chair wood red cloth	Blake Offc			\$125.00
20340	Station 85	Chair wood and red cloth	Blake Offc			\$125.00
20341	Station 85	Ncomputing terminal	Blake Offc			\$272.00
20342	Station 85	Dell 24" lcd monitor	Blake Offc		742614CQ1EWL	\$185.00
20343	Station 85	Dell 24" lcd monitor	Blake Offc		74261519183L	\$185.00
20344	Station 85	Motorola impres charger	Blake Offc	9018MKT03	WPLN4114AR	\$130.00
20345	Station 85	Motorola programer base	Blake Offc	RLN6360A		\$500.00
20346	Station 85	Electric stapler	Blake Offc	02210 BOSTOTCH		\$35.00
20347	Station 85	Helmet	Blake Offc	660CFSR	88	\$300.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20348	Station 85	Helmet	Blake Offc	660CFS0	30	\$300.00
20349	Station 85	Helmet	Blake Offc	660CSFY	140	\$300.00
20350	Station 85	Helmet	Blake Offc	660CSFY	100	\$300.00
20351	Station 85	Helmet	Blake Offc	NA		\$300.00
20352	Station 85	Helmet	Blake Offc	N660C	9613	\$300.00
20353	Station 85	TV lcd for dvr 32"	Blake Offc	LC32C205	HPI1003115	\$258.00
20354	Station 85	Camera dslr canon	Blake Offc	EOS REBEL T3	252076129061	\$800.00
20355	Station 85	Flash canon 430ex	Offsite	430EXII	F24528	\$450.00
20356	Station 85	Lens for Canon dslr	Offsite	EFS 55-250	9211023888	\$300.00
20357	Station 85	File cabinet metal 4 drawer 18x53	Secretary			\$240.00
20358	Station 85	File cabinet metal 4 drawer 18x53	Secretary			\$240.00
20359	Station 85	File cabinet metal 4 drawer 18x53	Secretary			\$240.00
20360	Station 85	File cabinet metal 4 drawer 18x53	Secretary			\$240.00
20361	Station 85	Copier Pitney bowes	Secretary	DL270	2040010	\$14,500.00
20362	Station 85	Shelf units wood 36x30x12	Secretary			\$125.00
20363	Station 85	Shelf units wood 36x30x12	Secretary			\$125.00
20364	Station 85	Shredder	Secretary	DX180DU APTIVA		\$150.00
20365	Station 85	Metal folding chair	Secretary			\$150.00
20366	Station 85	Vodavi phone	Secretary	3015-71	SFL621429	\$148.00
20367	Station 85	Chair cloth rolling bar height no arma	Secretary			\$185.00
20368	Station 85	Chair rolling with arms black cloth	Secretary			\$285.00
20369	Station 85	Chair rolling wood / blue cloth	Secretary			\$285.00
20370	Station 85	Chair rolling wood / blue cloth	Secretary			\$285.00
20371	Station 85	Chair stationary blue cloth n wood	Secretary			\$285.00
20372	Station 85	TV 32" lcd for dvr	Secretary	L32C205	HD1I100703	\$258.00
20373	Station 85	Coby 15" Tv lcd	Secretary			\$185.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20374	Station 85	Office jet pro8620	Training Chief	PRO8620	CN42BB623P	\$299.00
20375	Station 85	Stand wood 20z27x16	Secretary			\$145.00
20376	Station 85	Desk wood wrap around style 6x9ft	Secretary			\$600.00
20377	Station 85	Vodavi phone	Secretary		SFL621360	\$148.00
20378	Station 85	Canon calculator	Secretary	P23-DH V		\$35.00
20379	Station 85	Electric stapler bostitch	Secretary	02210		\$35.00
20380	Station 85	Monitor 21" lcd dell	Secretary			\$140.00
20381	Station 85	Monitor dell 21" lcd	Secretary			\$140.00
20382	Station 85	Ncomputing terminal	Secretary			\$272.00
20383	Station 85	Motorola charger impres	Secretary	9018MKS01	WPLN4114AR	\$130.00
20384	Station 85	Motorola radio xts5000	Secretary			\$5,000.00
20385	Station 85	Brother electric typewriter	Secretary	GX6750		\$150.00
20386	Station 85	Chair Executive brown leather	Secretary			\$285.00
20387	Station 85	Camera survey	Secretary			\$150.00
20388	Station 85	Motorola xts5000	Blake Offc		T52023	\$5,000.00
20389	Station 83	VIZIO TV LED 39	Kitchen Front	MODEL E400I	BQ47023929	\$358.00
20390	Station 83	Dvd recorder	Living Room	SV2000		\$125.00
20391	Station 83	Av reeiver amp	Living Room	RX40U		\$1.00
20392	Station 83	Lcd monitor dell 24	Living Room			\$180.00
20393	Station 83	Ncomputing citrix terminal	Meeting Room			\$272.00
20394	Station 83	Motorola charger impres	Equipment Room	377673	WPLN4114AR	\$130.00
20395	Station 83	Motorola battery rnn4006b	Equipment Room			\$40.00
20396	Station 83	Officejet pro 8600	Equipment Room	PRO8600	CN32SBXGMQ	\$299.00
20397	Station 83	Att cordless phone	Kitchen Front	CL82313	SH801666771	\$150.00
20398	Station 83	Rvs4000 wap	Meeting Room			\$298.00
20399	Station 83	Water fountain cooler	Kitchen Back			\$250.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20400	Station 83	Chair roll cloth bar height	Meeting Room			\$285.00
20401	Station 83	Vacuum upright	Kitchen Front	EUREKA		\$225.00
20402	Station 83	Motorola radio astro	Meeting Room			\$5,000.00
20403	Station 83	Refrigerator whirlpool top freezer	Kitchen Front	ET8GTKXKQ	VSP3091938	\$800.00
20404	Station 83	Microwave	Kitchen Front	JEB1860DMWW	ZR900711	\$125.00
20405	Station 83	Hotpoint 30" stove white	Kitchen Front	RGB746DEP3WW	FT21161BR	\$388.00
20406	Station 83	Samsung tv lcd 32 (for dvr)	Living Room	LN32D403	601546P	\$235.00
20407	Station 83	Chair folding metal cloth padded	Living Room	D27.34.4C1		\$85.00
20408	Station 83	Chair folding metal cloth padded	Living Room	D27.34.4C1		\$85.00
20409	Station 83	Chair folding metal cloth padded	Living Room			\$85.00
20410	Station 83	Chair folding metal cloth padded	Living Room			\$85.00
20411	Station 83	Table wood 40x40	Equipment Room			\$185.00
20412	Station 83	Cart wood audio 24x18	Living Room			\$125.00
20413	Station 83	Coffee brewer hamilton beach	Kitchen Back			\$85.00
20414	Station 83	Sony 32 lcd tv	Sleeping Qtrs	KDL32BX300	S015023618	\$285.00
20415	Station 83	Hitachi vcr	Sleeping Qtrs	FX665		\$50.00
20416	Station 83	Bed twin	Sleeping Qtrs			\$350.00
20417	Station 83	Love seat leather	Living Room			\$600.00
20418	Station 83	Audubon	Sleeping Qtrs			\$400.00
20419	Station 83	Chair leather	Living Room			\$225.00
20420	Station 83	Laptop table rolling	Living Room			\$400.00
20421	Station 83	Zenith crt tv analog 25inch	Sleeping Qtrs	C25A24T	12122090241	\$400.00
20422	Station 83	Desk 48x20 wood metal	Board Room			\$400.00
20423	Station 83	Scottsman ice machine	Kitchen Back	CU1526MA	0981320016028	\$3,500.00
20424	Station 83	John deer riding lawnmower	Equipment Room	Z665	M0Z665XTDM131134	\$4,000.00
20425	Station 83	Stihl gas blower	Equipment Room	011.162		\$285.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20426	Station 83	Ladder 8 ft fiberglass	Equipment Room			\$150.00
20427	Station 83	Car creeper 6 wheel	Storage Room			\$125.00
20428	Station 83	Shovel	Equipment Room			\$15.00
20429	Station 83	Wer dry vacuum 16 gallon	Equipment Room	RIGID		\$250.00
20430	Station 83	Fan shop style metal 24"	Equipment Room	HAMPTON BAY		\$34.00
20431	Station 83	Camera surveillance dome	Living Room			\$150.00
20432	Station 83	Fan	Equipment Room			\$87.00
20433	Station 83	Sprayer 1 gallon	Equipment Room			\$15.00
20434	Station 83	Sprayer 3 gallon	Equipment Room			\$20.00
20435	Station 83	Pressure sprayer hose tote	Equipment Room			\$1.00
20436	Station 83	Battery charger	Equipment Room			\$150.00
20437	Station 83	GAS POWERED VACUUM	Equipment Room			\$850.00
20438	Station 83	Floor buffer	Equipment Room	CLARKE 2000HS		\$2,400.00
20439	Station 83	Metal folding chair	Equipment Room	4		\$15.00
20440	Station 83	Metal folding chair	Equipment Room			\$15.00
20441	Station 83	Chair metal folding	Equipment Room			\$15.00
20442	Station 83	Chair metal folding	Equipment Room			\$15.00
20443	Station 83	Custom pump block	Equipment Room			\$1.00
20444	Station 83	Gas blower	Equipment Room	PB510		\$389.00
20445	Station 83	Igloo icechest 200 gallon	Equipment Room			\$185.00
20446	Station 83	Igloo ice chest 200 gallon	Equipment Room			\$185.00
20447	Station 83	Weedeater gas powered	Equipment Room			\$200.00
20448	Station 83	Tools hand assorted	Equipment Room			\$30.00
20449	Station 83	Gas weedeater	Storage Room	TR2301S		\$389.00
20450	Station 83	Echo edger	Storage Room	S78712011 53		\$115.00
20451	Station 83	2 1/2 - 1 3/4 cap	E858			\$30.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20452	Station 83	2 1/2 elbow and cap	E858			\$335.00
20453	Station 83	Steamer Cap	E858			\$112.00
20454	Station 83	Halogen light head	E858			\$329.00
20455	Station 83	Light head	E858			\$450.00
20456	Station 83	HOSES	E858	VERIFY		\$1.00
20457	Station 83	Air hose	E858			\$20.00
20458	Station 83	2 1/2 Play Pipe w/ Stack tips	E858			\$1.00
20459	Station 83	Hose connection	E858			\$1.00
20460	Station 83	Foam Nozzle	E858			\$390.00
20461	Station 83	Gated Wye	E858			\$230.00
20462	Station 83	200 gpm Fog Nozzel	E858			\$300.00
20463	Station 83	Stack Tips	E858			\$500.00
20464	Station 83	Foam Inductor	E858			\$760.00
20465	Station 83	2in PL Pipe w/ Fog Tip Nozzle	E858			\$175.00
20466	Station 83	Spanner Wrench	E858			\$20.00
20467	Station 83	Hose clamp	E858			\$634.00
20468	Station 83	Cap	E858			\$45.00
20469	Station 83	Cap	E858			\$93.00
20470	Station 83	2 1/2 elbow	E858			\$335.00
20471	Station 83	2 1/2 - 1 1/2 REDUCER	E858			\$20.00
20472	Station 83	Cap 2.5	E858			\$20.00
20473	Station 83	4in starts to 2 1/2 male/female	E858			\$200.00
20474	Station 83	Rubber Mallet	E858			\$20.00
20475	Station 83	2 1/2in to Garden Hose Connection	E858			\$30.00
20476	Station 83	Fittings	E858			\$1.00
20477	Station 83	Garden Hose Nozzle	E858			\$20.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20478	Station 83	Adapters	E858			\$1.00
20479	Station 83	Hose Roller	E858			\$186.00
20480	Station 83	Hydrant Wrench	E858			\$70.00
20481	Station 83	Dry Chem. extinguisher	E858			\$70.00
20482	Station 83	Spanner Wrench	E858			\$30.00
20483	Station 83	Spanner Wrench	E858			\$30.00
20484	Station 83	Hydrant Wrench	E858			\$100.00
20485	Station 83	Emergency triangle	E858			\$20.00
20486	Station 83	Air pack e838.5 MSA	E858			\$22,026.54
20487	Station 83	Air pack e838.7 MSA	E858			\$2,026.54
20488	Station 83	Air pack e838.4 MSA	E858			\$2,026.54
20489	Station 83	Air Bottle	E858			\$1,097.80
20490	Station 83	Air Bottle	E858			\$1,097.80
20491	Station 83	Piercing Nozzle	E858			\$900.00
20492	Station 83	Light portable ac	E858			\$150.00
20493	Station 83	Bolt Cutters	E858			\$130.00
20494	Station 83	CABLE CUTTERS	E858			\$50.00
20495	Station 83	Bolt Cutters	E858			\$134.00
20496	Station 83	PRY AXE	E858			\$35.00
20497	Station 83	Led portable light	E858		126806	\$150.00
20498	Station 83	Led portable light	E858		126810	\$150.00
20499	Station 83	Led portable light	E858		126710	\$150.00
20500	Station 83	Led portable light	E858		126707	\$150.00
20501	Station 83	Small Bolt Cutters	E858			\$40.00
20502	Station 83	Electrical Gloves	E858		LPL5669W	\$300.00
20503	Station 83	Electrical Gloves	E858			\$23.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20504	Station 83	Air Bottle	E858		ME01	\$1,097.80
20505	Station 83	Air Bottle	E858			\$1,097.80
20506	Station 83	Air Bottle	E858			\$1,097.80
20507	Station 83	Air Bottle	E858			\$1,097.80
20508	Station 83	Tool kit	E858			\$100.00
20509	Station 83	Tool kit	E858			\$100.00
20510	Station 83	CO2 Fire extinguisher	E858			\$180.00
20511	Station 83	Halogen light head	E858			\$329.00
20512	Station 83	Dry Chem.Fire extinguisher pass side	E858			\$130.00
20513	Station 83	Tempest positive pressure fan	E858			\$2,500.00
20514	Station 83	Spanner Wrench	E858	ANGUS 4 5		\$20.00
20515	Station 83	Spanner Wrench	E858	ANGUS 4 5		\$20.00
20516	Station 83	Spanner Wrench	E858	STYLE 10		\$20.00
20517	Station 83	Spanner Wrench	E858	ANGUS 4 5		\$20.00
20518	Station 83	Spanner Wrench	E858	BRASS STYLE 10		\$20.00
20519	Station 83	Spanner Wrench	E858			\$20.00
20520	Station 83	Hydrant Wrench	E858			\$20.00
20521	Station 83	Hydrant Wrench	E858			\$20.00
20522	Station 83	Gated Wye	E858			\$250.00
20523	Station 83	Red Hydrant Wrench	E858			\$20.00
20524	Station 83	2 1/2 Ball Valve	E858			\$409.00
20525	Station 83	4in. Hydrant Addaptor	E858			\$150.00
20526	Station 83	Salvage Cover	E858			\$122.59
20527	Station 83	Closet hook	E858			\$80.00
20528	Station 83	Maul	E858			\$20.00
20529	Station 83	Door Bar	E858			\$237.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20530	Station 83	Haligan Bar	E858			\$260.00
20531	Station 83	Air tank	E858			\$1,097.00
20532	Station 83	Air tank	E858			\$1,097.80
20533	Station 83	Ladder	E858	LCO LITE	340242	\$150.00
20534	Station 83	Flat Head Axe	E858			\$60.00
20535	Station 83	Pick Head Axe	E858			\$23.60
20536	Station 83	Defibrillator	E858	LIFEPAK 500		\$790.00
20537	Station 83	Oxygen kit	E858			\$360.00
20538	Station 83	Hydraulic ram	E858			\$2,300.00
20539	Station 83	Hurst Square Footing Plate	E858			\$100.00
20540	Station 83	Hoses	E858			\$1.00
20541	Station 83	Light head pass side mount	E858			\$485.00
20542	Station 83	Light head halogen	E858			\$329.00
20543	Station 83	2 1/2 cap	E858			\$30.00
20544	Station 83	4in. Discharge cap	E858			\$255.00
20545	Station 83	4in. Intake valve	E858			\$1,500.00
20546	Station 83	Spanner Wrench	E858			\$20.00
20547	Station 83	Spanner Wrench	E858			\$20.00
20548	Station 83	Spanner Wrench	E858			\$20.00
20549	Station 83	4in. Spanner Wrench	E858			\$18.55
20550	Station 83	4in. Spanner Wrench	E858			\$18.55
20551	Station 83	Air Pack MSA	E858			\$2,026.54
20552	Station 83	Air Pack MSA	E858			\$2,026.54
20553	Station 83	Air Pack MSA	E858			\$2,026.54
20554	Station 83	Adjustable Nozzle 1 3/4"	E858	FRONT		\$450.00
20555	Station 83	Air Pack	E858			\$2,026.54



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20556	Station 83	NA	NA			\$0.00
20557	Station 83	NA	NA			\$0.00
20558	Station 83	NA	NA			\$0.00
20559	Station 83	NA	NA			\$0.00
20560	Station 84	Coffee machine	Kitchen Front			\$85.00
20561	Station 84	Range gas 5 burner	Kitchen Front	FGGF3054MFF	VF31159492	\$585.00
20562	Station 84	Range hood 30inch ss	Kitchen Front	QP330SS	09122851	\$450.00
20563	Station 84	Toaster 4 slice	Kitchen Front			\$30.00
20564	Station 84	Microwave countertop	Kitchen Front	FFCE1638LS	KG31756199	\$125.00
20565	Station 84	Refrigerator sxs ss	Kitchen Front	FGUS2642LF2	4A30908663	\$1,800.00
20566	Station 84	Phone landline	Kitchen Front	TL86109	KG401555680	\$148.00
20567	Station 84	N computing citrix terminal	Kitchen Front	N500		\$272.00
20568	Station 84	Monitor dell 24	Kitchen Front		CN0KG49T742611BH181U	\$180.00
20569	Station 84	Printer all in 1 hp	Kitchen Front	OFFICEJET PRO 860	CN32RBXJY2	\$300.00
20570	Station 84	Printer stand 24 inch glass metal	Kitchen Front			\$80.00
20571	Station 84	Tv 32 f dvr	Kitchen Front	32CS460UC	205RMMDAX107	\$258.00
20572	Station 84	Table wood 64x32 dining	Kitchen Front			\$1,100.00
20573	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20574	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20575	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20576	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20577	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20578	Station 84	Chair dining wood bar height	Kitchen Front			\$145.00
20579	Station 84	Tv 42 lcd	Sleeping Qtrs	E420D	LAUKNRAN5000620	\$385.00
20580	Station 84	Dresser wood 48inch 8 drawer	Kitchen Front			\$800.00
20581	Station 84	Chair metal cloth	Sleeping Qtrs			\$125.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20582	Station 84	Nightstand wood	Sleeping Qtrs			\$300.00
20583	Station 84	Phone vertical sbx ip	Sleeping Qtrs	4024.00	LC1112049972	\$148.00
20584	Station 84	Nightstand	Sleeping Qtrs			\$300.00
20585	Station 84	Twin bed set w headboard	Sleeping Qtrs			\$1.00
20586	Station 84	Twin bed and headboard	Sleeping Qtrs			\$1.00
20587	Station 84	Tv 42 lcd vizio	Sleeping Qtrs	E420D	LAUKNRAN5000637	\$385.00
20588	Station 84	Nightstand wood	Sleeping Qtrs			\$300.00
20589	Station 84	Bed twin with headboard	Sleeping Qtrs			\$1.00
20590	Station 84	Nightstand	Sleeping Qtrs			\$300.00
20591	Station 84	Phone vertical sbx ip	Sleeping Qtrs	4024	LC1112049976	\$148.00
20592	Station 84	Acdc steady charger	Sleeping Qtrs	90010		\$1.00
20593	Station 84	Chair metal cloth	Sleeping Qtrs			\$125.00
20594	Station 84	Tv vizio 42 inch lcd	Sleeping Qtrs	E420D	LAUKNRAN5000635	\$385.00
20595	Station 84	Tv stand wood 24x16	Sleeping Qtrs			\$348.00
20596	Station 84	Nightstand	Sleeping Qtrs			\$300.00
20597	Station 84	Bed twin with full base and drawers	Sleeping Qtrs			\$1.00
20598	Station 84	Bed twin with full base and drawers	Sleeping Qtrs			\$1.00
20599	Station 84	Nightstand	Sleeping Qtrs			\$300.00
20600	Station 84	Chair executive leather oversized	Sleeping Qtrs			\$285.00
20601	Station 84	Audubon matching	Sleeping Qtrs	1500114 ASHLEY	S416329501	\$245.00
20602	Station 84	Phone controller	Equipment Room	312071185	207THSC001678	\$1,400.00
20603	Station 84	Cisco 16 port switch	Equipment Room	SF100.16		\$155.00
20604	Station 84	Cisco 8 port switch	Equipment Room	SF100D		\$85.00
20605	Station 84	Wireless access point	Equipment Room	WAPN4410N		\$298.00
20606	Station 84	Apc wall mount	Equipment Room	BH500NET	3B1123X46316	\$550.00
20607	Station 84	Na equipment	Equipment Room			\$272.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20608	Station 84	Na equipment	Equipment Room			\$272.00
20609	Station 84	Vitek dvr 16 ch	Equipment Room	VTEH16	011229280030139	\$650.00
20610	Station 84	Acer 17 dvr monitor	Equipment Room			\$140.00
20611	Station 84	Bogen amp mixer	Equipment Room	GS3 150		\$450.00
20612	Station 84	Bogen amp mixer	Equipment Room			\$300.00
20613	Station 84	Apc smart ups 1000	Equipment Room	SMT1000	AS1149112676	\$680.00
20614	Station 84	Dell tower pc	Equipment Room		4VW6YR1	\$1,200.00
20615	Station 84	Door answer system	Equipment Room	V2901A		\$1.00
20616	Station 84	Ladder 6ft fiberglass	Equipment Room			\$150.00
20617	Station 84	Vacuum cleaner upright	Equipment Room	GE		\$225.00
20618	Station 84	Metal desk roll	Storage Room			\$150.00
20619	Station 84	Tool chest tob bottom 9 d4awer	Storage Room			\$1.00
20620	Station 84	Tool set	Equipment Room			\$200.00
20621	Station 84	Chair wood leather	Storage Room			\$125.00
20622	Station 84	Table cafeteria style	Storage Room			\$185.00
20623	Station 84	Office chair	Storage Room			\$285.00
20624	Station 84	Desk metal 48x24	Storage Room			\$300.00
20625	Station 84	File cabinet metal 18x48 4 draw er	Storage Room			\$114.00
20626	Station 84	Filecabinet 4drawer metal	Storage Room			\$240.00
20627	Station 84	Filecabinet 4drawer metal	Storage Room			\$240.00
20628	Station 84	Firesuit 40x32	Storage Room		03822456	\$944.00
20629	Station 84	Firesuit 40x32	Storage Room	GXTREME JACKET	04564134	\$944.00
20630	Station 84	Firesuit 40x32	Storage Room	GXTREME JACKET	04564168	\$944.00
20631	Station 84	Camera steps to up	Equipment Room			\$1.00
20632	Station 85	Plantronics headset	Secretary	CS50	BL424850	\$250.00
20633	Station 85	Ipad4	S859			\$800.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20634	Station 85	Thermal camera	S859	E5800	A0_64253H11	\$2,100.00
20635	Station 85	Gas detector MSA Altair	S859	J14	00063120	\$250.00
20636	Station 85	Spreader cutter	S859			\$5,433.75
20637	Station 85	Cutter	S859			\$3,675.00
20638	Station 85	Sissor lift	Garage			\$25,000.00
20639	Station 85	Cascade System	Equipment Room	CFS55.2S45SFRF	160282	\$8,000.00
20640	Station 85	Compressor	Garage	BC18.1.E	003181	\$1,155.00
20641	Station 85	Motorola handset	Station83	HMN1056D		\$1.00
20642	Station 85	Bunker Coat	Equipment Room	TIERNEY	04564145	\$944.00
20643	Station 85	Bunker Coat	Equipment Room	G TEMPLATE	04564133	\$944.00
20644	Station 85	Bunker Coat	Equipment Room	T PALISHI	04564128	\$944.00
20645	Station 85	Radio	Fire Prevention			\$5,000.00
20646	Station 85	Iphone6	Board Room		830	\$800.00
20647	Station 85	Bunker Coat	Board Room		03822464	\$944.00
20648	Station 85	Bunker Pants 830	Board Room		03822486	\$944.00
20649	Station 85	Boots	Board Room		60042003. 1001400	\$1.00
20650	Station 85	Radio	Board Room		721CFE2711	\$5,000.00
20651	Station 85	Charger radio 830	Board Room		WPLN4114AR	\$136.00
20652	Station 85	Gloves 830	Board Room	9500	210	\$1.00
20653	Station 85	Helmet Asst. Chief 830	Board Room		170345	\$300.00
20654	Station 85	Helmet Light 830	Board Room		1000790213	\$119.00
20655	Station 85	Bunker coat blake	Board Room		03977096	\$944.00
20656	Station 85	Bunker pants blake	Board Room		04055142	\$385.00
20657	Station 85	Boots	Members Gear		60232833	\$1.00
20658	Station 85	Helmet Deputy Chief	Board Room			\$300.00
20659	Station 85	Radio	Board Room			\$5,000.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20660	Station 85	Radio	Board Room			\$5,000.00
20661	Station 85	Radio	Board Room		655CRP0556	\$5,000.00
20662	Station 85	IPhone 6 blake	Board Room			\$800.00
20663	Station 85	Radio 833	Board Room		721CKH2143	\$5,000.00
20664	Station 85	Bunker Coat 8360	Board Room		0429073	\$944.00
20665	Station 85	Bunker Pants	Board Room		04292074	\$350.00
20666	Station 85	Boots	Board Room		60158972	\$1.00
20667	Station 85	Helmet Lieutenant	Equipment Room			\$300.00
20668	Station 85	Helmet light	Equipment Room			\$100.00
20669	Station 85	Pager 8360	S849	PAGRR	136WHW7135	\$1,500.00
20670	Station 85	Raincoat	S859		14008000 RN 91539	\$59.50
20671	Station 85	Gloves 8360	Board Room			\$30.00
20672	Station 85	Boots 8360	U839			\$80.00
20673	Station 85	Charger	Captain Room		WPLN4114AR	\$130.00
20674	Station 85	Bunker Coat 8372	Equipment Room		03822455	\$944.00
20675	Station 85	Bunker Pants 8372	Equipment Room		04292075	\$350.00
20676	Station 85	Boots	S859		60042601	\$400.00
20677	Station 85	Probationary Helmet	U839			\$300.00
20678	Station 85	Bunker Coat 8520	Board Room		03822466	\$944.00
20679	Station 85	Bunker Pants 8520	Board Room		03822485	\$350.00
20680	Station 85	Boots	Board Room		1201400	\$400.00
20681	Station 85	Helmet 8520	FB849			\$300.00
20682	Station 85	Gloves	Board Room			\$60.00
20683	Station 85	Bunker Coat	Board Room		03822463	\$944.00
20684	Station 85	Bunker Pants 8505	Board Room		03822480	\$350.00
20685	Station 85	Helmet8505	U839			\$300.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20686	Station 85	Bunker Coat 8508	Board Room		04564164	\$944.00
20687	Station 85	Bunker Pants 8508	Board Room		04564241	\$350.00
20688	Station 85	Boots 8508	Board Room		60042666	\$400.00
20689	Station 85	Radio photography	Board Room			\$5,000.00
20690	Station 85	Fire BEEPER	Board Room			\$100.00
20691	Station 85	Battery radio	FB849			\$56.40
20692	Station 85	Boots	Board Room			\$1.00
20693	Station 85	Bunker Coat 8371	Board Room		04564166	\$944.00
20694	Station 85	Bunker Pants 8371	U839		04564249	\$350.00
20695	Station 85	Boots	Board Room		60274846	\$400.00
20696	Station 85	Bunker Coat 8526	Board Room		04857711	\$944.00
20697	Station 85	Bunker Pants 8526	Board Room		04857714	\$350.00
20698	Station 85	Boots	Members Gear		4813110	\$400.00
20699	Station 85	Helmet 8526	Board Room			\$300.00
20700	Station 85	Bunker Coat 8510	Board Room		04564138	\$944.00
20701	Station 85	Bunker Pants 8510	Board Room		04564230	\$350.00
20702	Station 85	Boots 8510	Board Room		60232993	\$400.00
20703	Station 85	Helmet 8510	Board Room			\$300.00
20704	Station 83	Bunker Coat 8512	Board Room		03822462	\$944.00
20705	Station 83	Bunker Pants 8512	Board Room		03822484	\$350.00
20706	Station 83	Helmet 8512	Board Room			\$300.00
20707	Station 85	Portable Radio Charger 8504	Board Room			\$80.00
20708	Station 85	Pager 8371	E856		136WNX6919	\$1,500.00
20709	Station 85	Bunker Coat 8325	U839		03822461	\$944.00
20710	Station 85	Bunker Pants 8325	Board Room		03822482	\$350.00
20711	Station 83	Boots 8325	S859		60040332	\$400.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20712	Station 85	Gloves 8325	Board Room			\$1.00
20713	Station 85	Boots Water rescue 8325	Board Room			\$80.00
20714	Station 83	Helmet 8325	Board Room			\$300.00
20715	Station 85	Bunker coat 8525	Board Room		04564128	\$944.00
20716	Station 85	Bunker Pants 8525	Board Room		04564225	\$350.00
20717	Station 85	Helmet 8525	Board Room			\$300.00
20718	Station 85	Gloves 8525	Board Room			\$1.00
20719	Station 85	Boots Water rescue 8525	Board Room			\$80.00
20720	Station 85	Pager na	Board Room		7717671627377	\$1,500.00
20721	Station 85	Bunker Coat na	Training Room		03822452	\$944.00
20722	Station 83	Bunker Pants	Board Room		03822475	\$350.00
20723	Station 85	Boots na	U879		60232087	\$400.00
20724	Station 85	Helmet na	Board Room			\$300.00
20725	Station 85	Bunker Coat	Board Room		04564145	\$944.00
20726	Station 85	Bunker Pants	Board Room		04564228	\$350.00
20727	Station 85	Boots na2	Board Room		60232502	\$400.00
20728	Station 85	Helmet Captain	U839			\$300.00
20729	Station 85	Boots water rescue	Board Room			\$80.00
20730	Station 83	Gloves na2	U879			\$60.00
20731	Station 85	Bunker Coat	Board Room		03822459	\$944.00
20732	Station 85	Bunker Pants	Board Room		03822478	\$350.00
20733	Station 85	Boots	S859		60011361	\$400.00
20734	Station 83	Helmet Captain	U879			\$300.00
20735	Station 85	Ladder 8ft aluminum	Equipment Room			\$150.00
20736	Station 85	Ladder 6ft	Equipment Room			\$150.00
20737	Station 85	Ladder 6ft	Equipment Room			\$150.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20738	Station 83	Laptop 8308	S859		31KMHR1	\$585.00
20739	Station 85	Helmet Asst. Chief Training	E856			\$300.00
20740	Station 84	2 1/2in - 1 3/4in	E848	20451		\$147.00
20741	Station 85	Cap	E848	20452		\$1.00
20742	Station 85	Cap	E848	20453		\$1.00
20743	Station 85	Halogen light head	E848	20454		\$329.00
20744	Station 85	Light head	E848	20455		\$450.00
20745	Station 85	Hoeses	E848	20456		\$1.00
20746	Station 85	Air hose	E848	20457		\$1.00
20747	Station 85	Fitting	E848	20458		\$1.00
20748	Station 85	Hose connection	E848	20459		\$1.00
20749	Station 85	Hose connection	E848	20460		\$1.00
20750	Station 85	Splitter	E848	20461		\$1.00
20751	Station 85	Head	E848	20462		\$300.00
20752	Station 85	Hose adapter	E848	20463		\$1.00
20753	Station 85	Foamer	E848	20464		\$1.00
20754	Station 85	Nozzle	E848	20465		\$1.00
20755	Station 85	Wrench	E848	20466		\$20.00
20756	Station 85	Hose clamp	E848	20467		\$1.00
20757	Station 85	Cap	E848	20468		\$1.00
20758	Station 85	Cap	E848	20469		\$1.00
20759	Station 85	Pipe	E848	20470		\$1.00
20760	Station 85	Fitting	E848	20471		\$1.00
20761	Station 85	Cap 2.5	E848	20472		\$1.00
20762	Station 85	Fitting	E848	20473		\$1.00
20763	Station 85	Mallet	E848	20474		\$1.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20764	Station 85	Hose fitting	E848	20475		\$1.00
20765	Station 85	Fittings	E848	20476		\$1.00
20766	Station 85	Nozzle	E848	20477		\$1.00
20767	Station 85	Adapters	E848	20478		\$1.00
20768	Station 85	Pins	E848	20479		\$1.00
20769	Station 85	Wrench	E848	20480		\$1.00
20770	Station 85	Fire extinguisher	E848	20481		\$1.00
20771	Station 85	Wrench	E848	20482		\$1.00
20772	Station 85	Wrench	E848	20483		\$1.00
20773	Station 85	Wrench	E848	20484		\$1.00
20774	Station 85	Barricade mini	E848	20485		\$1.00
20775	Station 85	Air tank e848.5	E848	20486		\$1.00
20776	Station 85	Air tank e848.7	E848	20487		\$1.00
20777	Station 85	Air tank e848.4	E848	20488		\$1.00
20778	Station 85	Air tank door	E848	20489		\$1.00
20779	Station 85	Air tank door 2	E848	20490		\$1.00
20780	Station 85	Nozzle?	E848	20491		\$1.00
20781	Station 85	Light portable ac	E848	20492		\$1.00
20782	Station 85	Cutters	E848	20493		\$1.00
20783	Station 85	Cutters	E848	20494		\$1.00
20784	Station 85	Cutters	E848	20495		\$1.00
20785	Station 85	Axe?	E848	20496		\$1.00
20786	Station 85	Led portable light	E848	20497	TBD	\$1.00
20787	Station 85	Led portable light	E848	20498	TBD	\$1.00
20788	Station 85	Led portable light	E848	20499	TBD	\$1.00
20789	Station 85	Led portable light	E848	20500	TBD	\$1.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20790	Station 85	Cutters	E848	20501		\$1.00
20791	Station 85	Gloves rubber elbow length	E848	20502	TBD	\$1.00
20792	Station 85	Gloves leather tan/brown	E848	20503		\$1.00
20793	Station 85	Air tank back compartment	E848	20504	TBD	\$1.00
20794	Station 85	Air tank back compartment	E848	20505		\$1.00
20795	Station 85	Air tank back compartment	E848	20506		\$1.00
20796	Station 85	Air tank back compartment	E848	20507		\$1.00
20797	Station 85	Tool kit	E848	20508		\$1.00
20798	Station 85	Tool kit	E848	20509		\$1.00
20799	Station 85	Fire extinguisher	E848	20510		\$1.00
20800	Station 85	Halogen light head	E848	20511		\$1.00
20801	Station 85	Fire extinguisher pass side	E848	20512		\$1.00
20802	Station 85	Tempest power blower gas	E848	20513		\$2,230.00
20803	Station 85	Wrench	E848	20514		\$1.00
20804	Station 85	Wrench	E848	20515		\$1.00
20805	Station 85	Wrench	E848	20516		\$1.00
20806	Station 85	Wrench	E848	20517		\$1.00
20807	Station 85	Wrench	E848	20518		\$1.00
20808	Station 85	Wrench	E848	20519		\$1.00
20809	Station 85	Wrench	E848	20520		\$1.00
20810	Station 85	Wrench	E848	20521		\$1.00
20811	Station 85	Coupler	E848	20522		\$1.00
20812	Station 85	Wrench	E848	20523		\$1.00
20813	Station 85	Valve	E848	20524		\$1.00
20814	Station 85	Coupler	E848	20525		\$1.00
20815	Station 85	Tarp red	E848	20526		\$1.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20816	Station 85	Pick	E848	20527		\$1.00
20817	Station 85	Mallet	E848	20528		\$1.00
20818	Station 85	Jack	E848	20529		\$1.00
20819	Station 85	Pick axe	E848	20530		\$102.00
20820	Station 85	Air tank	E848	20531		\$1,097.00
20821	Station 85	Air tank	E848	20532		\$1,097.00
20822	Station 85	Ladder	E848	20533	TBD	\$150.00
20823	Station 85	Axe	E848	20534		\$1.00
20824	Station 85	Axe	E848	20535		\$1.00
20825	Station 85	Defibrillator	E848	20536		\$790.00
20826	Station 85	Oxygen kit	E848	20537		\$360.00
20827	Station 85	Hydraulic ram	E848	20538		\$1.00
20828	Station 85	Wheel chock	E848	20539		\$1.00
20829	Station 85	Hoses	E848	20540		\$1.00
20830	Station 85	Light head pass side mount	E848	20541		\$450.00
20831	Station 85	Light head halogen	E848	20542		\$329.00
20832	Station 85	Cap discharge 3	E848	20543		\$1.00
20833	Station 85	Cap discharge 4	E848	20544		\$450.00
20834	Station 85	Cap black	E848	20545		\$1.00
20835	Station 85	Wrench	E848	20546		\$1.00
20836	Station 85	Wrench	E848	20547		\$1.00
20837	Station 85	Wrench	E848	20548		\$1.00
20838	Station 85	Wrench	E848	20549		\$1.00
20839	Station 85	Wrench	E848	20550		\$1.00
20840	Station 85	Air tank backpack	E848	20551		\$1.00
20841	Station 85	Air tank backpack	E848	20552		\$1.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20842	Station 85	Air tank backpack	E848	20553		\$1.00
20843	Station 85	Nozzle	E848	20554		\$1.00
20844	Station 85	Air tank back pak	E848	20555		\$1.00
20845	Station 85	Ss cap	E856	20451		\$1.00
20846	Station 85	Cap	E858	20452		\$1.00
20847	Station 85	Cap	E858	20453		\$1.00
20848	Station 85	Halogen light head	E858	20454		\$1.00
20849	Station 85	Light head	E858	20455		\$1.00
20850	Station 85	Hoeses	E858	20456		\$1.00
20851	Station 85	Air hose	E858	20457		\$1.00
20852	Station 85	Fitting	E858	20458		\$1.00
20853	Station 85	Hose connection	E858	20459		\$1.00
20854	Station 85	Hose connection	E858	20460		\$1.00
20855	Station 85	Splitter	E858	20461		\$1.00
20856	Station 85	Head	E858	20462		\$300.00
20857	Station 85	Hose adapter	E858	20463		\$1.00
20858	Station 85	Foamer	E858	20464		\$1.00
20859	Station 85	Nozzle	E858	20465		\$1.00
20860	Station 85	Wrench	E858	20466		\$1.00
20861	Station 85	Hose clamp	E858	20467		\$1.00
20862	Station 85	Cap	E858	20468		\$1.00
20863	Station 85	Cap	E858	20469		\$1.00
20864	Station 85	Pipe	E858	20470		\$1.00
20865	Station 85	Fitting	E858	20471		\$1.00
20866	Station 85	Cap 2.5	E858	20472		\$1.00
20867	Station 85	Fitting	E858	20473		\$1.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20868	Station 85	Mallet	E858	20474		\$1.00
20869	Station 85	Hose fitting	E858	20475		\$1.00
20870	Station 85	Fittings	E858	20476		\$1.00
20871	Station 85	Nozzle	E858	20477		\$1.00
20872	Station 85	Adapters	E858	20478		\$1.00
20873	Station 85	Pins	E858	20479		\$1.00
20874	Station 85	Wrench	E858	20480		\$1.00
20875	Station 85	Fire extinguisher	E858	20481		\$1.00
20876	Station 85	Wrench	E858	20482		\$1.00
20877	Station 85	Wrench	E858	20483		\$1.00
20878	Station 85	Wrench	E858	20484		\$1.00
20879	Station 85	Barricade mini	E858	20485		\$1.00
20880	Station 85	Air tank e848.5	E858	20486		\$1.00
20881	Station 85	Air tank e848.7	E858	20487		\$1.00
20882	Station 85	Air tank e848.4	E858	20488		\$1.00
20883	Station 85	Air tank door	E858	20489		\$1.00
20884	Station 85	Air tank door 2	E858	20490		\$1.00
20885	Station 85	Nozzle?	E858	20491		\$1.00
20886	Station 85	Light portable ac	E858	20492		\$1.00
20887	Station 85	Cutters	E858	20493		\$1.00
20888	Station 85	Cutters	E858	20494		\$1.00
20889	Station 85	Cutters	E858	20495		\$1.00
20890	Station 85	Axe?	E858	20496		\$1.00
20891	Station 85	Led portable light	E858	20497	TBD	\$1.00
20892	Station 85	Led portable light	E858	20498	TBD	\$1.00
20893	Station 85	Led portable light	E858	20499	TBD	\$1.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20894	Station 85	Led portable light	E858	20500	TBD	\$1.00
20895	Station 85	Cutters	E858	20501		\$1.00
20896	Station 85	Gloves rubber elbow length	E858	20502	TBD	\$1.00
20897	Station 85	Gloves leather tan/brown	E858	20503		\$1.00
20898	Station 85	Air tank back compartment	E858	20504	TBD	\$1.00
20899	Station 85	Air tank back compartment	E858	20505		\$1.00
20900	Station 85	Air tank back compartment	E858	20506		\$1.00
20901	Station 85	Air tank back compartment	E858	20507		\$1.00
20902	Station 85	Tool kit	E858	20508		\$1.00
20903	Station 85	Tool kit	E858	20509		\$1.00
20904	Station 85	Fire extinguisher	E858	20510		\$1.00
20905	Station 85	Halogen light head	E858	20511		\$1.00
20906	Station 85	Fire extinguisher pass side	E858	20512		\$1.00
20907	Station 85	Tempest power blower gas	E858	20513		\$1.00
20908	Station 85	Wrench	E858	20514		\$1.00
20909	Station 85	Wrench	E858	20515		\$1.00
20910	Station 85	Wrench	E858	20516		\$1.00
20911	Station 85	Wrench	E858	20517		\$1.00
20912	Station 85	Wrench	E858	20518		\$1.00
20913	Station 85	Wrench	E858	20519		\$1.00
20914	Station 85	Wrench	E858	20520		\$1.00
20915	Station 85	Wrench	E858	20521		\$1.00
20916	Station 85	Coupler	E858	20522		\$1.00
20917	Station 85	Wrench	E858	20523		\$1.00
20918	Station 85	Valve	E858	20524		\$1.00
20919	Station 85	Coupler	E858	20525		\$1.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20920	Station 85	Tarp red	E858	20526		\$1.00
20921	Station 85	Pick	E858	20527		\$1.00
20922	Station 85	Mallet	E858	20528		\$1.00
20923	Station 85	Jack	E858	20529		\$1.00
20924	Station 85	Pick axe	E858	20530		\$102.00
20925	Station 85	Air tank	E858	20531		\$1.00
20926	Station 85	Air tank	E858	20532		\$1.00
20927	Station 85	Ladder	E858	20533	TBD	\$150.00
20928	Station 85	Axe	E858	20534		\$1.00
20929	Station 85	Axe	E858	20535		\$1.00
20930	Station 85	Defibrillator	E858	20536		\$790.00
20931	Station 85	Oxygen kit	E858	20537		\$1.00
20932	Station 85	Hydraulic ram	E858	20538		\$1.00
20933	Station 85	Wheel chock	E858	20539		\$1.00
20934	Station 85	Hoses	E858	20540		\$1.00
20935	Station 85	Light head pass side mount	E858	20541		\$1.00
20936	Station 85	Light head halogen	E858	20542		\$1.00
20937	Station 85	Cap discharge 3	E858	20543		\$1.00
20938	Station 85	Cap discharge 4	E858	20544		\$1.00
20939	Station 85	Cap black	E858	20545		\$1.00
20940	Station 85	Wrench	E858	20546		\$1.00
20941	Station 85	Wrench	E858	20547		\$1.00
20942	Station 85	Wrench	E858	20548		\$1.00
20943	Station 85	Wrench	E858	20549		\$1.00
20944	Station 85	Wrench	E858	20550		\$1.00
20945	Station 85	Air pack MSA	E858	20551		\$1.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
20946	Station 85	Air pack MSA	E858	20552		\$1.00
20947	Station 85	Air pack MSA	E858	20553		\$1.00
20948	Station 85	Nozzle	E858	20554		\$1.00
20949	Station 85	Air pack MSA	E858	20555		\$1.00
21000	Station 85	Test	E848			\$0.00
21001	Station 85	Test	Board Room			\$0.00
21002	Station 85	Bunker Coat 8335	Fire Prevention		03822451	\$0.00
21003	Station 85	Bunker Pants 8335	Sleeping Qtrs		03822474	\$0.00
21004	Station 85	Boots 8335	Storage Room		1301400	\$0.00
21005	Station 85	Pager 8335	Sleeping Qtrs		136W NX7093	\$345.00
21006	Station 85	Chair	Equipment Room	80187	85 CHAIRS	\$0.00
21007	Station 85	Ladder aluminum 16	Equipment Room			\$400.00
21008	Station 85	Ladder 6 ft glass	Storage Room			\$69.94
21009	Station 85	Locker	Equipment Room	LOCKER X16		\$0.00
21010	Station 85	CharBROIL COMMERCIAL 30	Equipment Room			\$0.00
21011	Station 85	Boat rescue 20ft	FB849			\$0.00
21012	Station 85	Boat motor outboard	FB849			\$0.00
21013	Station 85	Boat vhf radio	FB849			\$0.00
21014	Station 85	Boat trailer	FB849			\$0.00
21015	Station 85	John deer riding lawnmower	Equipment Room	Z23542C	071813	\$0.00
21016	Station 85	Shindaiwa Blower	Equipment Room			\$0.00
21017	Station 85	Pressure spraywrt	Equipment Room			\$0.00
21018	Station 85	Lawnmowee	Equipment Room	CP216019KWV	200750035	\$0.00
21019	Station 85	Weedeater	Equipment Room			\$0.00
21020	Station 85	Gas trimmer	Equipment Room	HC1600	046888	\$0.00
21021	Station 85	Handtruck	Equipment Room			\$0.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
21022	Station 85	Ladder expandable	Equipment Room	SA8159		\$0.00
21023	Station 85	Ladder 8	Storage Room			\$0.00
21024	Station 85	Bbq trailer	Equipment Room			\$0.00
21025	Station 85	Trailer	U839			\$0.00
21026	Station 85		S859	16FT EXTENSION LA		\$0.00
21027	Station 85	Tri Pod	S859			\$0.00
21028	Station 85	Winch	S859			\$0.00
21029	Station 85	Pipepol 2 12 1 10 1 8 16	S859			\$0.00
21030	Station 85	10 attic ladder	S859			\$0.00
21031	Station 85	Step chocks	S859			\$0.00
21032	Station 85	Stokes basket water rescue	S859			\$0.00
21033	Station 85	Rescue pack x5 swift water	S859			\$0.00
21034	Station 85	Rope rescue	S859			\$0.00
21035	Station 85	Rope rescue	S859			\$0.00
21036	Station 85	Rope rescue	S859			\$0.00
21037	Station 85	Ram fan	S859			\$1,500.00
21038	Station 85	Shovel	S859			\$20.00
21039	Station 85	Fire beater	S859			\$60.00
21040	Station 85	Sked strecher	S859			\$600.00
21041	Station 85	Heater heads x2	S859			\$120.00
21042	Station 85	Base padsx 6 plastx 4	S859			\$0.00
21043	Station 85	Chocks	S859			\$200.00
21044	Station 85	Light	S859			\$0.00
21045	Station 85	Lihgt bar	S859	FN72VLED WAYLIN	69619	\$0.00
21046	Station 85	Safe	Equipment Room			\$0.00
21047	Station 85	Pro 1985 v5mf550431I	Training Room			\$0.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
21048	Station 85	Hp 8620	Training Chief			\$200.00
21049	Station 84	Riding lawn	Storage Room	RCK48TG	22153	\$0.00
21050	Station 84	Blower	Equipment Room			\$239.00
21051	Station 84	Weedeater	Equipment Room	T235		\$230.00
21052	Station 84	Stick Edger	Equipment Room	PE225		\$179.00
21053	Station 84	Locker x6	Equipment Room			\$0.00
21054	Station 84	Wet vac	Station84			\$160.00
21055	Station 83	Stokes basket	Station84	Z665		\$650.00
21056	Station 83	Pc 9g85yr1	Equipment Room			\$0.00
21057	Station 83	Apc 10000	Equipment Room			\$0.00
21058	Station 83	Apc hs500	Equipment Room			\$0.00
21059	Station 83	Phone controllet 308x	Equipment Room			\$0.00
21060	Station85	Light	E858			\$113.00
21061	Station85	Light	E858			\$126.00
21062	Station85	LIGHT	E858			\$113.00
21063	Station85	Light	E858			\$200.00
21064	Station85	LIGHT ROUND HALOGEN	E858			\$200.00
21066	Station85	MSA STEALTH AIR TANK H-30	E858		ON140947	\$1,097.00
21067	Station85	MSA STEALTH AIR TANK H-30	E858		OK62791	\$1,097.00
21068	Station85	MSA STEALTH AIR TANK H-30	E858		OK62595	\$1,097.00
21069	Station85	MSA STEALTH AIR TANK H-30	E858		OK61716	\$1,097.00
21070	Station85	MSA STEALTH AIR TANK H-30	E858		OK62577	\$1,097.00
21071	Station85	MSA STEALTH AIR TANK H-30	E858		OK62109	\$1,097.00
21072	Station85	MSA STEALTH AIR TANK H-30	E858		OK62749	\$1,097.00
21073	Station85	MSA STEALTH AIR TANK H-30	E858		OK62818	\$1,097.00
21074	Station85	MSA STEALTH AIR TANK H-30	E858		OK62814	\$1,097.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
21075	Station85	MSA STEALTH AIR TANK H-30	E858		OK62817	\$1,097.00
21076	Station85	MSA STEALTH AIR TANK H-30	E858		OK62507	\$1,097.00
21077	Station85	MSA STEALTH AIR TANK H-30	E858		OK62808	\$1,097.00
21078	Station85	MSA STEALTH AIR TANK H-30	E858		OK62825	\$1,097.00
21079	Station85	MSA STEALTH AIR TANK H-30	E858		OK62800	\$1,097.00
21080	Station85	MSA STEALTH AIR TANK H-30	E858		OK62830	\$1,097.00
21081	Station85	MSA STEALTH AIR TANK H-30	E858		OK62837	\$1,097.00
21082	Station85	MSA STEALTH AIR TANK H-30	E858		OK62844	\$1,097.00
21083	Station85	LADDER, LITTLE GIANT MULTI CONFIG	E858			\$300.00
21084	Station85	MULTIMEDIA SPEAKER 4 ANGLE	Office			\$0.00
21085	Station85	PROJECTOR SCREEN MOTORIZED 110"	Office			\$0.00
21086	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Captain Room			\$0.00
21087	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Captain Room			\$0.00
21088	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21089	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21090	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$1.00
21091	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21092	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21093	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21094	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21095	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21096	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21097	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21098	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
21099	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
22000	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
22001	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
22002	Station85	PAGER BATTERY MOTOROLA RLN5707A 3.6V	Tift			\$0.00
22003	Station 85		Captain Room			\$0.00
22004	Station 85	Mouse test	Board Room			\$0.00
22005	Station 85	HP Officejet Pro 8620	Captain Room	SNPRC-1401-02	CN56NFW1HS	\$0.00
22006	Station 83	Test	S849	TEST		\$0.00
22007	Station 85	Ice machine	Equipment Room	KM515MAH	E03445L	\$4,469.00
22008	Station 85	Double male	E858			\$0.00
22009	Station 85	Double female	E858			\$0.00
22010	Station 85	Double male	E858			\$0.00
22011	Station 85	Female	E858			\$203.00
22012	Station 85	Double male	E858			\$203.00
22013	Station 85	Double female	S859			\$203.00
22014	Station 85	Double male	E858			\$203.00
22015	Station 85	Double female	S859			\$203.00
22016	Station 83	Radio	E838_2016			\$5,000.00
22017	Station 83	Portable radio	E838_2016			\$5,000.00
22018	Station 83	Thermal imaging camera	E838_2016			\$980.00
22019	Station 83	Air pack	E838_2016			\$2,026.54
22020	Station 85	Air pack	E838_2016			\$2,026.54
22021	Station 83	Air pack	E838_2016			\$2,026.54
22022	Station 83	Air pack	E838_2016			\$2,026.54
22023	Station 83	Air pack	E838_2016			\$2,026.54
22024	Station 83	Air pack	E838_2016			\$2,026.54
22025	Station 83	Air mask	E838_2016			\$550.00
22026	Station 83	Air mask	E838_2016			\$550.00



Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
22027	Station 83	Air mask	E838_2016			\$550.00
22028	Station 83	Air mask	E838_2016			\$550.00
22029	Station 83	Air mask	E838_2016			\$550.00
22030	Station 83	Air mask	E838_2016			\$550.00
22031	Station 83	Air mask	E838_2016			\$550.00
22032	Station 83	AEd	E838_2016			\$400.00
22033	Station 83	Medical pack	E838_2016			\$200.00
22034	Station 83	Battery and battery charger for portable tool	E838_2016			\$150.00
22035	Station 83	Air bottle	E838_2016		OK 61773	\$1,097.80
22036	Station 83	Air bottle	E838_2016		OK62571	\$1,097.80
22037	Station 83	Air bottle	E838_2016		62821	\$1,097.80
22038	Station 83	Led flashlight	E838_2016		140187	\$323.00
22039	Station 83	Led flashlight	E838_2016		140178	\$141.00
22040	Station 83	Large LED flood light	E838_2016			\$312.00
22041	Station 83	Rescue throw rope	E838_2016			\$40.00
22042	Station 83	Foam inductor Akron	E838_2016			\$800.00
22043	Station 83	2 1/2 nozzle	E838_2016	TFT		\$1,076.00
22044	Station 83	Rapid attack monitor	E838_2016			\$3,113.00
22045	Station 83	1 to 1 1/2 set of stack tips	E838_2016			\$787.00
22046	Station 83	Hose roller	E838_2016			\$187.00
22047	Station 83	Gated Wye	E838_2016			\$415.00
22048	Station 83	Double female	E838_2016			\$203.00
22049	Station 83	Double male	E838_2016			\$203.00
22050	Station 83	Spanner wrenches	E838_2016			\$20.00
22051	Station 83	Hydrant wrench	E838_2016			\$100.00
22052	Station 83	Steamer cap	E838_2016			\$100.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
22053	Station 83	Piercing nozzle	E838_2016			\$918.00
22054	Station 83	Double male	E838_2016			\$203.00
22055	Station 83	Double female	E838_2016			\$203.00
22056	Station 83	Inch and a half double female	E838_2016			\$203.00
22057	Station 83	Inch and a half double mail	E838_2016			\$203.00
22058	Station 83	Two and a half inch garden hose adapter	E838_2016			\$6.00
22059	Station 83	Producer two and a half to inch and a half	E838_2016			\$51.00
22060	Station 83	Producer two and a half inch to 4 inch	E838_2016			\$51.00
22061	Station 83	Reducer male 2 & a half inch to 4 inch	E838_2016			\$165.00
22062	Station 83	Rubber mallet	E838_2016			\$25.00
22063	Station 83	Water extinguisher	E838_2016			\$105.00
22064	Station 83	Dry chemical extinguisher	E838_2016			\$135.00
22065	Station 83	CO2 extinguisher	E838_2016			\$289.00
22066	Station 83	5pk collapsible Road cones	E838_2016			\$50.00
22067	Station 83	Water cooler round 5 gallon Home Depot	E838_2016			\$55.00
22068	Station 83	Electric repair tool kit	E838_2016			\$395.00
22069	Station 83	Miscellaneous tool kit	E838_2016			\$60.00
22070	Station 83	LED SCENESTAR LIGHT HEAD	E838_2016	ELSSXLAC	775053	\$1,392.00
22071	Station 83	Electrical plugs	E838_2016			\$81.00
22072	Station 83	Electrical gloves	E838_2016			\$170.00
22073	Station 83	Genesis rescue combo tool	E838_2016		1601EF241MC	\$8,995.00
22074	Station 83	Step chucks	E838_2016			\$130.00
22075	Station 83	Step chucks	E838_2016			\$130.00
22076	Station 83	4 inch spanner wrench X4	E838_2016			\$20.00
22077	Station 83	, LED light head pioneer	E838_2016		01-0687213-12	\$900.00
22078	Station 83	Poke pole 6ft	E838_2016			\$113.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
22079	Station 83	PIKE POLE 8	E838_2016			\$133.00
22080	Station 83	PIKE POLE 10	E838_2016			\$160.00
22081	Station 83	14 foot roof ladder	E838_2016			\$307.00
22082	Station 83	24 foot extension ladder	E838_2016			\$987.00
22083	Station 83	Two and a half inch elbow wiscap	E838_2016			\$35.00
22084	Station 83	Spanner wrench inch and a half	E838_2016			\$20.00
22085	Station 83	Hydrant wrench	E838_2016			\$100.00
22086	Station 83	LED light head pioneer	E838_2016		01-0687213-12	\$900.00
22087	Station 83	Flat shovel	E838_2016			\$55.00
22088	Station 83	Hose clamp	E838_2016			\$635.00
22089	Station 83	Hose straps	E838_2016			\$45.00
22090	Station 83	Two and a half inch ball valve	E838_2016			\$100.00
22091	Station 83	Hydrant wrench Style 2	E838_2016			\$100.00
22092	Station 83	Foreign spanner wrench	E838_2016			\$20.00
22093	Station 83	Center Ranch	E838_2016			\$35.00
22094	Station 83	Salvage cover	E838_2016			\$126.00
22095	Station 83	Salvage cover	E838_2016			\$126.00
22096	Station 83	Co2	E838_2016			\$290.00
22097	Station 83	Dry chemical extinguisher	E838_2016			\$135.00
22098	Station 83	Water extinguisher	E838_2016			\$105.00
22099	Station 83	Tempest positive pressure fan	E838_2016			\$2,700.00
23000	Station 83	Gas canx2	E838_2016			\$90.00
23001	Station 83	Still chain saw	E838_2016			\$350.00
23002	Station 83	Hose chock	E838_2016			\$365.00
23003	Station 83	Wheel chock	E838_2016			\$85.00
23004	Station 83	Sledge hanmer	E838_2016			\$65.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
23005	Station 83	Hose chock	E838_2016			\$365.00
23006	Station 83	45 degree discharge elbow	E838_2016			\$100.00
23007	Station 83	4 in h discharge	E838_2016			\$1,088.00
23008	Station 83	5 inch discharge	E838_2016			\$1,088.00
23009	Station 83	3 and straight discharge	E838_2016			\$1,088.00
23010	Station 83	LED head pioneer	E838_2016		01-0687213-12	\$900.00
23011	Station 83	Air bottle	E838_2016		OK61663	\$1,097.80
23012	Station 83	Air bottle	E838_2016		OK62759	\$1,097.80
23013	Station 83	Air bottle	E838_2016		61618	\$1,097.80
23014	Station 83	Electrical box power port	E838_2016			\$150.00
23015	Station 83	Tft propack	E838_2016			\$745.00
23016	Station 83	Tft nozzle	E838_2016			\$1,076.00
23017	Station 83	Tft nozzle	E838_2016			\$800.00
23018	Station 83	Tft Quadra cup	E838_2016			\$390.00
23019	Station 83	Tft 2,5 nozzle	E838_2016			\$863.00
23020	Station 83	Tft	E838_2016			\$562.00
23021	Station 83	Tft taskforce	E838_2016			\$1,076.00
23022	Station 83	Hydrant wrench	E838_2016			\$100.00
23023	Station 83	Hydrant wrench	E838_2016			\$100.00
23024	Station 83	Monitor	E838_2016			\$1,365.00
23025	Station 83	Pick head axe	E838_2016			\$72.00
23026	Station 83	Flathead axe	E838_2016			\$116.00
23027	Station 83	Pry axe	E838_2016			\$125.00
23028	Station 83	Halligan bar	E838_2016			\$260.00
23029	Station 83	Door bar	E838_2016			\$222.00
23030	Station 83	CLOSET HOOK	E838_2016			\$90.00



Marrero Estelle Fire Department Inventory

Inventory ID#	Station#	Description Of Item	Location Sub	Model (If Apply)	Serial (If Apply)	Value\$
23031	Station 83	Large Bolt cutter	E838_2016			\$105.00
23032	Station 83	Small boat color	E838_2016			\$80.00
23033	Station 83	Cable cutter	E838_2016			\$135.00
23034	Station 83	Ipad	E838_2016			\$600.00
23035	Station 83	Poe injector	Equipment Room			\$639.00
23036	Station 85	Cisco router 1900 Series	Equipment Room			\$0.00
23037	Station 85	Yealink	Board Room	SIPT48G		\$0.00
23038	Station 85	hp office jet pro 8630	Secretary			\$399.99
23039	Station 85	ACER COMPUTER MONITOR	Training Room			\$249.99
23040	Station 85	ACER COMPUTER MONITOR	Training Room			\$249.99
23041	Station 85	HP OFFICEJET PRO 6830	Training Room			\$99.99
23042	Station 83	ECHO 17" STRAIGHT HI POWER TRIMMER	Station83			\$289.00
23043	new	CANON EOS REBEL T5				\$914.90
23044	new					\$0.00
23045	new					\$0.00
23046	new					\$0.00
23047	new					\$0.00
23048	new					\$0.00
23049	new					\$0.00
23050	new					\$0.00
Report Total						\$511,041.67



MEVFC RESPONSE
11/09/2016



November 9, 2016

Mr. David McClintock
Office of Inspector General
5401 Jefferson Hwy.
Suite C
Jefferson, LA 70123

**Re: Confidential Draft Audit 2015-0003
Marrero-Estelle Volunteer Fire Company No. 1
Our File No.: 4380-4**

Dear Mr. McClintock,

I represent Marrero-Estelle Volunteer Fire Company and am writing in response to your September 28, 2016 "Confidential Draft Report." At the outset, I would note that despite that fact that your report is labeled "Confidential" and a "Draft" it was forwarded to Jefferson Parish Council members and others and was done so prior to obtaining any input from the Fire Department.

In reference to the nine findings identified in your report, the Fire Department responds as follows:

Finding #1: Millage Funds Spent on Questionable Purpose (Food)

The Fire Department believes it did comply with this reasonableness standard as it relates to meals served. As the IG is well aware, meals are not per se prohibited. Indeed there is a presumption of reasonableness for meals provided during training. See Opinion No. 03-0157 and 12-0086. The draft report seeks to substitute the IG's determination of "reasonableness" for that of the Fire Department.

The facts supporting the Fire Department's position that meals were reasonable are as follows:

Regular business membership meetings are held on the fourth Monday of each month. These meetings are scheduled to begin for 7:30 p.m. At each meeting a meal is served to the attendees that range between 15 & 20 attendees. Most meals are around \$140 with an average cost of \$9.33 to \$7 per person. There were 35 meetings during the review period. An average cost for the period would be about \$4,900. It has since the beginning of 2016, been a practice for the department to list the names of all attendees for these purchases to better account for and track the money spent.

Regular business board meetings are scheduled on the third Thursday of each month and average 7 to 9 attendees. These meetings are scheduled to begin for either 6:30 p.m. or 7:30 p.m. At some, but not all, meals are served. Meals will generally cost around \$100 with an average cost of \$14.57 to \$11.11 per person. There were 42 meetings during the review period. An average cost for the period would be about \$4,200. It has since the beginning of 2016, been a practice for the department to list the names of all attendees for these purchases to better account for and track the money spent.

Beginning in 2015 the Fire Department ceased providing meals for work details and ceased providing meals for training unless it was out of the area.

Meals are served at regular business membership and board meetings to make more efficient time of the members attending. All of the members attending are volunteer and at times are coming from their employment. Although we believe that these meals are beneficial to assist members in attendance, we do understand now that public funding should not be used for all meals. Meals will not be served for meetings commenced after a normal meal time or for meetings lasting 2 hours or less. If we do choose to provide a meal, that does not meet criteria outlined within attorney general opinions, we shall fund the purchase from private donations.

Finding #2: Millage Money Spent for an Unallowable Purpose (Employee Insurance Deductibles)

Beginning in 2015 new management eliminated this program. The Fire Department ceased reimbursement or paying deductibles for employees.

Finding #3: Millage Money Spent for an Unallowable Purpose (Employee Bonuses)

A review of Fire Department records reflects that the last bonus payment was made on or about July 24, 2014. No such bonuses have been paid since. The new management of the Fire Department ceased this practice.

Finding #4: Millage Money Spent for an Unallowable Purpose (Flowers and Miscellaneous Items)

The report identified \$615 spent for flowers related to illness, death, sympathy or birth of a child and \$894 for funeral related expenses. The funeral expenses, for example, were for a 45 year volunteer and the department felt this was an appropriate show of gratitude for the years of service.

Commencing in 2015 the Fire Department has started a privately funded program for these items so it can continue to show its humanity to those who have risked their lives to save others.

Finding #5: Millage Money Spent for a Questionable Purpose (Christmas Parties)

The report identifies expenditures in 2012 (\$951) and 2013 (\$1,134) for food related to holiday functions at the Fire Department. These functions, to which the public was invited, were ceased after the 2013 holiday. Commencing in 2014 the Fire Department began using funds from employees for this purpose.

Finding #6: Preventative Controls Over Time Cards Were Not in Place. Time Cards Were Not Signed by the Employee and the Supervisor.

The Fire Department uses a digital system for scheduling and time tracking, there are no physical time cards. As a result, the recommendation for employees to sign and date time cards is inapplicable. However, the department will continue to review payroll reports to assure hours reported are correct.

Finding #7: Failure to Keep a Current Inventory

In 2015 the Fire Department began looking for a third-party to undertake a full inventory of all items over \$50. Filepro Consulting was hired to perform the inventory and has placed it on a digital database which the department can review and monitor. The current inventory is of all verified items and values and is constantly updated.

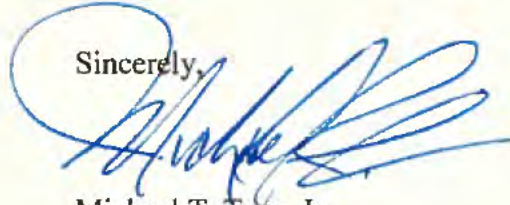
Finding #8: Lack of Accountability for Fuel Purchases

Although the Fire Department is aware of no abuses, it agrees with this observation and will implement a system for tracking purchases.

Finding #9: The MEVFC Did Not Have Adequate Preventative and Detective Controls in Place Such as Supervisory Approvals Over Source Documents and Bank Reconciliations.

Marrero Estelle outsources all check printing, payroll, and bank/statement reconciliation services to Chiasson Accounting Services. Marrero Estelle felt that providing the services in-house would not be efficient. The department specifically outsourced these services to a professional company with the mindset that accounting practices would be more efficient and accurate. Marrero Estelle does not have any in-house members that have professional or educational assets to provide such a crucial service. A designee in house will be appointed to review the data supplied by our accounting firm for accuracy.

Sincerely,



Michael T. Tusa, Jr.

MTT/msb

Enclosures

cc: Blake Hunter